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Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

Major ~~Part~~ B. for January 1896

SUBJECT

Excise Administration Report for 1894-95

Sl 1. From The Ex Comr Mysore
No 2828/269 Dt. 10-1-96
Submits the Annual Report on the Administration of the Ex Revenue in the State for 1894-5

Communicated R. Narasimha Raja 9-4-96

G. R. S. 58

GPB—4,000—4-7-11

Excise.]

1896 5278 Ex 281
1 JAN.
DEWAN'S OFFICE

From

The Excise Commissioner in Mysore

To

Revenue

The Secy. to the Govt. of Mysore,

~~Dept~~

Dated 10th January 1896.

Despatched 15th

Received

General No. 2828

No. 269

Enclosure No. (4)

~~In reply to~~

SUBJECT

Submits the Annual Report on the administration of Excise Revenue in the Mysore State for the year 1894-95 together with the usual Statistics.

References (to be entered only in the Dewan's Office.)

Rev. Excise
15/1/96

Excise Commissioner's Office

No. 2828 / 269 (Enc 4) Bangalore, 10th January 15

From,

The Excise Commissioner
in Mysore

To,

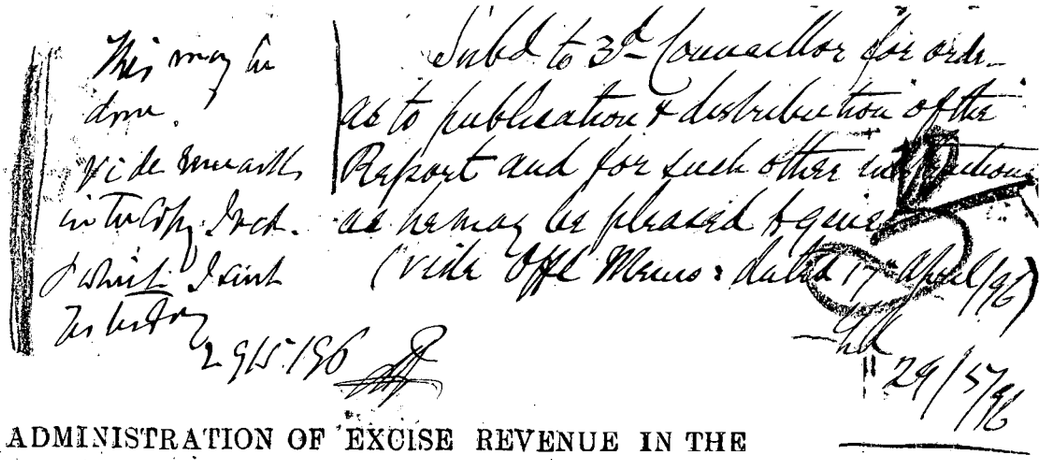
The Revenue Secretary to the
Government of Mysore

Sir,

I have the honour to sub
herewith, the annual Report
the administration of — Excise
Revenue in the Mysore Sta
for the year 1894-'95, togethe
with the usual Statistics.

I have the honour to
Sir,
Your most obedient ser

L Ricketts
Excise Commissio
in Mysore



REPORT ON THE ADMINISTRATION OF EXCISE REVENUE IN THE MYSORE STATE FOR THE YEAR 1894-95.

CHAPTER I.—INTRODUCTION.

1 *The Year under Report.*—The year under report beginning with 1st July 1894 and ending with 30th June 1895 was not marked by any important changes or special incidents.

2. *Excise Laws and Rules.*—The usual Excise Laws and Rules remained in force, namely:—

(1) The Opium Act I of 1878;

(2) The Excise Act, XXII of 1881, as extended to this State by Regulation III of 1885;

(3) The Act XVI of 1863 as extended by Regulation II of 1885;

(4) The Opium Rules in Government Notifications Nos. 64, dated 4th February 1880, 239, dated 18th March 1885, and 552-1, dated 27th June 1894;

(5) The Ganja Rules in Government Notifications Nos. 229, dated 27th February 1885, 483, dated 4th May 1887; and 5761—R. F. 176-92, dated 9th September 1894;

(6) The Foreign Liquor Rules in Government Notifications Nos. 31, dated 9th May 1889, 211, dated 26th August 1890; 381, dated 29th January 1891; 400, dated 11th February 1891; 4, dated 4th April 1891; 4920—R. 511, dated 17th September 1893; 18968—R. F. 119-93, dated 5th May 1894; and 21873—R. 2336, dated 11th June 1894;

(7) The Arrack Rules in Government Notifications Nos. 495, dated 30th March 1892, and 13287—R. F. 255-92, dated 30th January 1893;

(8) The Rules for the methylation and sale of spirits rendered effectually and permanently unfit for human consumption, published under Government Notification No. 12981—R. F. 208-92, dated 27th January 1893;

(9) The Date Toddy Rules in Government Notifications Nos. 11813—R. F. 233-92, dated 14th January 1893 and 14837—R. F. 210-92, dated 7th March 1893; and

(10) The Rules for regulating the appointments of Excise Officers by Deputy Commissioners under Section 24 of the Excise Act, published under Government Notification No. 13479—R. 1629-92, dated 28th January 1893

3. *Proposals for Changes and Amendments in the Existing Laws and Rules.*—Certain important changes and amendments which were found necessary in the following existing Laws and Rules have been recommended to Government in the communications specified below:—

(1) Introduction of the Madras Abkari Act in lieu of the present Excise Act, in correspondence ending with letter No. 5462—493, dated 20—23rd June 1895.

(2) Amendments to Arrack Rules in correspondence ending with letter No. 2232—201, dated 14—16th November 1895.

(3) Amendments to Toddy Rules in correspondence ending with letter No. 2232—201, dated 14—16th November 1895.

(4) Additions and amendments to Ganja Rules in correspondence ending with letter No. 2218—196, dated 12—14th November 1895.

(5) Amendments to the Opium Rules in letter No. 2217—195, dated 12—14th November 1895.

(6) Rules to regulate the sale of Bagani Toddy in letter No. 86—7, dated 5—7th July 1894.

(7) Amendments to Foreign Liquor Rules in letter No. 2219—197, dated 12—14th November 1895.

4. *Central Distillery System.*—The Central Distillery system continued to work satisfactorily. Messrs. Parry & Co., manufacturers of country spirits to the Mysore State, including the Civil and Military Station of Bangalore, whose contract extends to 30th June 1897, supplied arrack of the authorized strength at 20° under proof, for consumption throughout the Province at the contract rate of 10½ annas per gallon. The distilling operations were carried on by them by means of an English still, a rectifying still and twenty-five country stills, the prescribed minimum stock of 17,500 gallons of spirit being fairly maintained throughout the year.

5. *Kind of Arrack or Country Spirit used.*—The whole of the arrack or country spirit consumed in the Province is distilled from the fermented wash or mixture of molasses or jaggory and the bark of white babool tree (*Acacia Lencophlaca*).

6. *Arrangement for Carriage and Distribution of Arrack.*—Messrs. Bajjanna & Maigondadeva Mudaliar, contractors for carriage of arrack and other spirits to the Bonded Depôts throughout the Province, excluding the Civil and Military Station of Bangalore, whose contract also extends to 30th June 1897, fulfilled the terms of their contract by carrying the requisite quantities of arrack and other spirits, and depositing them in Bonded Depôts for supply to the separate shop-keepers at the towns of Bangalore and Mysore and Kolar Gold Fields, and to the Vend Farmers in all the Districts, except the Bangalore District, the farmers whereof carried their supplies direct from the Central Distillery. The contract rates of remuneration paid by Government to Messrs. Bajjanna & Co., were, as usual, 6 pies per gallon of spirit conveyed from the Central Distillery to the Bonded Depôt at the Bangalore town, and 2 annas and 1½ pie per gallon of spirit transported to the Bonded Depôts in the remaining seven Districts. They were also allowed, under the terms of their contract, a discount of *actual* wastage not exceeding two per cent on the quantity of spirit transported to the latter; but no discount was allowed on account of the Bonded Depôt at the Bangalore town, so that if any wastage was incurred in it, the duty and price thereof were deducted from the remuneration payable to them. The cost of the establishment and house rent of the Bangalore town Bonded Depôt were borne by them; but those of the remaining Bonded Depôts were borne by the Arrack Vend Farmers and "Separate Shop-keepers "dependent on them, in proportion to the number of gallons of arrack drawn from them by each. The "Separate Shop-keepers" in the towns of Bangalore and Mysore and Kolar Gold Fields, now contribute towards the pay of the separate temporary Shroffs appointed to receive the duty and price of arrack from them daily (including Sundays and holidays). It is desirable that the Arrack Vend Farmers and "Separate Shop-keepers" should be relieved of the above charges. Proposals have been submitted to Government to appoint the said Shroffs at the cost of Government with effect from the official year 1896-97. This additional charge to Government will be counterbalanced by the higher bids which may be certainly expected for the shops, as the purchasers thereof will be relieved of the burden of paying for the cost of the Shroffs. It is also proposed to provide in the notification inviting tenders for the next contract for carriage of arrack from the Central Distillery to Bonded Depôts, that the cost of establishment and house rent of the mofussil depôts should be borne by the contractors, as in the case of the Depôt at Bangalore.

7. *Arrack Vend Rent and Separate Shop Systems.*—The arrack vend rent and separate shop systems continued to work successfully. It is under contemplation to recommend the introduction of the separate shop system, which is now in force only in the towns of Bangalore and Mysore and Kolar Gold Fields to some more important towns in the Province.

8. *Country Beer.*—The country beer manufactured by Messrs. Leishman & Co., on the Nilghiris, was imported for sale in the taverns at the Bangalore town.

9. *Foreign Liquors.*—The foreign spirits and fermented liquors sold in the Province were, as usual, those of the recognized brands manufactured in Europe, America or Australia and imported after due payment of duty to the British Indian Government at the port of importation in India. The licenses for the sale of these liquors gave power to sell double-distilled spirits manufactured at the Central Distillery, Bangalore.

10. The toddy consumed throughout the Province was extracted mostly from the date palm (*Phœnix sylvestris*). The mode of tapping the date palm adopted is as follows:—A double incision is made below the crown of the tree, leaving a bridge between the two cuts or notches. This incision is made at the base of the 4th or 5th layer of leaves. The preliminary notches or passages scooped out on either side of the bridge, are not more than ½ an inch in 1 inch, depth in width and 2 inches in length. Every 2nd, 3rd or 4th day a thin slice is pared off the notches to encourage the flow of sap into the pot attached to the tree. The thinner the slice the better the quality of the sap. Earlier than the 2nd day the paring is never done, so that the tree is not drained of its sap all at once. From such paring for three, four, five or six months, the depth of the notches on either side of the bridge increases to 3 inches, the width to 2 inches, and length downwards to 6 inches. Under the established practice, professional Eadigars never make the notches deeper than one-third of the diameter of the stem.

11. In *malnad* districts, *viz.*,:—Hassan, Kadur and Shimoga, toddy is extracted also from the sago-palm or bagani trees (*Caryota urens,*) and rarely from cocoanut palm (*Cocos nucifera*). Very fine toddy is obtained from bagani and cocoanut trees by tapping the buds of the inflorescence.

12. *New Toddy System.*—The new system of administration of Toddy Revenue described in the reports of previous years, has been yielding good revenue, but the date groves in many parts of the Province are deteriorating on account of the trees being overworked, so much so that unless stricter conservancy measures are adopted, a falling off in the supply of toddy may, before long, be apprehended. The best remedy would seem to be the introduction of the Tree-tax system, under which only the trees marked by Excise officers as being fit for tapping, and no trees which require rest, will be used for the manufacture of toddy. As a preliminary step, the following instructions have been issued to the Deputy Commissioners :—

(1) The groves assigned to each toddy vend farm shall be divided into groups.

(2) Tree-tapping licenses for the manufacture of toddy under Section 5 of the Excise Act, shall be issued only for one-half of such groups each year, so that complete rest from tapping may be secured to all trees in every alternate year.

(3) If the trees in the groups for which licenses have not been granted, be tapped by the licenses, they should be prosecuted under Section 35 of the Excise Act.

13. *Date Plantations.*—The seeds sown during the year in the Parpanagrahar Plantation in the Bangalore taluk, which was inspected by the Excise Commissioner, have germinated fairly. The Deputy Commissioner of the Tumkur district has reported that date seeds were sown in the Tumkur, Pavagada and Kunigal taluks and Koratagere and Turuvekere sub-taluks; and that about 1,000 plants in the Tumkur taluk, about 200 plants in the Pavagada taluk, about 5,630 plants in the Kunigal taluk, about 150 plants in the Koratagere sub-taluk and about 1,300 plants in the Turuvekere sub-taluk, are in good condition. The Deputy Commissioner, Kadur District, has reported that the date seeds were sown in the Chikmagalur and Tarikere taluks in several villages. The Deputy Commissioner, Shimoga district, has reported that date seeds were sown in the Shimoga, Channagiri, Honnali and Shikarpur taluks, but the results were very unsatisfactory, owing to the failure of rains. The Deputy Commissioner of the Chitaldrug district has reported that date seeds were sown in the Davangere, Jagalur, Holalkere and Molkalmuru taluks, but the seeds did not germinate in most places, owing to want of timely rain. The Deputy Commissioner of the Mysore district reported that efforts were made to raise new date plantations near Talkad and Mugur in the T.-Narsipur taluk, near Gojiganahalli and Kembal in the Nanjangud taluk, near

Begur in the Gundlupet taluk, near Jodikatta Kasba, Heggaddevankote and Hediyal in the Heggaddevankote taluk, and near Varuna and Harohalli in the Mysore taluk; that satisfactory growth of the trees near Talkad and Kembal had been reported; that as in other localities the seeds did not germinate, experiment was being repeated in them; and that preparations had been made to sow seeds near Nidagatta in the Mandya taluk and in parts of the Malvalli taluk. The Deputy Commissioner of the Kolar district has reported that the following areas have been sown with date and palmyra seeds:—

Name of taluk.	Area sown, &c.
Kolar	84 acres and 15 guntas sown with date and palmyra seeds.
Bowringpet	48 acres and 5 guntas ditto
Mulbagal	Date seeds sown in a small plot of land.
Sidlaghatta	Date seeds sown in 23 acres of land.
Chikballapur	Do 4 acres.
Bagepalli	Do 122 acres and 33 guntas: but for want of rain, most of the seedlings perished.

The Deputy Commissioner states that the working of plantations being in an infant state, it is very essential that the appointments of watchers to protect them from damage by cattle are necessary on a monthly or annual allowance being fixed according to the progress of work shown by them. The Excise Commissioner concurs in the opinion of the Deputy Commissioner. The Deputy Commissioner, Kolar district, shows an expenditure of Rs. 134-14-0 in connection with the plantations.

14. *Bagani Toddy.*—The right of drawing toddy from bagani trees or sago-palm (*Caryota urens*) and of its sale was disposed of separately as usual *by villages*, in the *malnad* districts of Hassan, Kadur and Shimoga. With a view to secure reasonable bids for the bagani toddy vend farms, it is proposed to advertise them for sale and put them up to auction separately at the same time as the date toddy vend farms.

15. *Ganja.*—Messrs. Bajjanna and Maigondadeva Mudaliar, whose Ganja contract extends to 30th June 1897, as detailed in the previous year's report, carried on the business of their contract satisfactorily during the year under report.

16. *Opium.*—No poppy cultivation was carried on. All the opium for consumption in the Province was purchased by this department from the British Opium Agent at Malva.

17. *Direction and Control of the Department and Executive Officers.*—The direction and control of the department were exercised by Mr. L. Ricketts, Excise Commissioner, the Executive Officers as per provisions in the Excise and Opium Acts, being the Deputy Commissioners of the respective districts aided by Assistant Commissioners nominated by themselves, and assisted by the subordinate executive staff detailed in the subjoined statement:—

Districts.	Strength.						Cost per annum.		
	Head Supervisor.	Assistant Supervisor.	Darogas.	Testers and Assistant Testers.	Inspectors.	Total.	Rs.	a.	p.
Bangalore. Central Distillery ..	...	2	...	4	...	6	2,640	0	0
Bangalore. Executive ...	1	2	1	21	13	38	13,380	0	0
Kolar	...	2	1	7	10	20	6,660	0	0
Tumkur	...	1	1	2	12	16	5,880	0	0
Mysore	...	1	2	6	21	30	10,860	0	0
Hassan	...	2	1	5	10	18	6,540	0	0
Kadur	...	4	1	7	4	16	6,540	0	0
Shimoga	...	5	1	10	6	22	8,820	0	0
Chitaldrug ...	..	1	1	2	12	16	5,700	0	0
Total ...	1	20	9	64	88	182	67,020	0	0

18. *District Excise Administration Reports.*—The District Excise Administration Reports reached the Excise Commissioner's office on the following dates :—

Districts.	Date of receipt.
Bangalore	Not yet received.
Kolar	10th November 1895.
Tumkur	30th September 1895.
Mysore	13th December 1895.
Hassan	5th December 1895.
Kadur	20th September 1895.
Shimoga	3rd October 1895.
Chitaldrug	18th September 1895.

19. *Sources of Excise Revenue.*—The excise revenue was, as usual, derived from the following sources :—

Items.	Main heads.	Sub-heads.
I. Spirits and fermented liquors.	1. Arrack, *i.e.* locally manufactured country spirit	(1) Still-head duty. (2) Rental from vend farms. (3) Rental from seperate shops. (4) Rent of the distillery buildings. (5) Penalties and confiscations.
	2. Foreign liquors	License fees.
	3. Country beer	(1) Duty (2) License fees
	4. Date toddy	(1) Rental from vend farms. (2) Penalties and confiscations.
	5. Bagani toddy	Rental from vend farms.
II. Drugs.	1. Ganja and Majum ...	(1) Duty on wholesale vend. (2) Lisense fees. (3) Confiscations, &c.
	2. Opium	(1) Realization from the sale of opium in Government Treasuries. (2) License fees. (3) Confiscations, &c.

CHAPTER II—SPIRITS AND FERMENTED LIQUORS.

Section 1. Arrack.

20. *Rate of Duty.*—A uniform rate of duty on arrack at Rs. 4 per gallon of 20° under proof and proportionately for higher and lower strengths, was levied throughout the Province. Proposals have been submitted to Government to raise the rate of duty from Rs. 4 to Rs. 4-8-0 per gallon of 20° under proof, and proportionately for higher and lower strengths, with effect from the 1st July 1896.

21. *Retail Price of Arrack.*—The retail price of arrack continued to be Rs. 5-5-0 per gallon of 20° under proof. This price was fixed in June 1889, the dram measure being reduced from 1,600 minims to 1,500 minims, and the retail price, *viz.*, one anna and eight pies, which had been previously fixed per dram of 1,600 minims, being retained for the reduced dram of 1,500 minims. It has been recommended to Government to restore the standard dram measure of of $\frac{1}{48}$ a gallon, with effect from 1st July 1896, the retail price being raised from Rs. 5-5-0 to Rs. 6 such proposed restoration of the standard dram measure and raising of the retail price would give the consumer an additional quantity of 100 minims of arrack and at the same time increase the price per dram by $2\frac{3}{4}$ pie ; and the arrack would then sell at 2 annas per dram of $\frac{1}{48}$ of a gallon. The above proposals were made not in the interests of the arrack revenue; but to serve as a check on the present increasing consumption.

22. *Retail Price of other Country Spirits and their Description.*—Messrs Parry & Co. the manufacturers of country spirits to this State, manufactured the following double-distilled spirits in addition to arrack:—

Names of spirits.	*Strengths.*
(1) Rectified spirits	10° Under Proof. 10° Over Proof. 20° O. P. 30° O. P. 40° O. P. 50° O. P. 60° O. P.
(2) Brandy	10° U. P. 20° U. P. 30° U. P. Proof.
(3) Whisky	10° U. P. 20° U. P. 30° U. P. Proof.
(4) Gin	10° U. P. 20° U P. 30° U. P. Proof.
(5) Rum	10° U. P. 20° U. P. 30° U. P.
(6) Methylated spirits	60° O. P.
(7) Milk-punch	

Only the licensees of foreign spirits and fareign fermented liquors were allowed to sell the above special spirits to the public at their own prices. The manufacturers were permitted to sell them to the said licensees, and also to hospitals and otheir public institutions at the prices fixed by themselves.

23. *Farm Depôts.*—The licensed depôts opened by the arrack vend farmers in the Bangalore District to deposit arrack for issue to the retail shops under them numbered 22 against 20 in the previous year, as per particulars below:—

Taluk.	1893-94.	1894-95.
	No.	No.
Bangalore	7	7
Anekal	2	2
Kankanhalli	1	1
Channapatna	2	2
Magadi	1	1
Nelamangala	1	2
Dodballapur	1	1
Devanhalli	2	3
Hoskote	3	3
Total ..	20	22

The increase in the number of the farm depôts was owing to additonal depôts having been opened at Gollahalli in the Nelamangala taluk and at Wadigenhalli in the Devanhalli taluk.

24. *Bonded Depôts.*—The bonded depôts established by Government for warehousing arrack for the convenience of the vend farmers in the remaining seven districts and of the separate shop keepers at Bangalore and Mysore and in the Kolar Gold Fields, numbered 57 against 56 in the previous year, as per details below:—

Districts	1893-94.	1894-95.
	No.	No.
Bangalore City	1	1
Kolar	12	12
Tumkur	6	7
Mysore	9	9
Hassan	5	5
Kadur	8	8
Shimoga	10	10
Chitaldrug	5	5
Total ...	56	57

The additional bonded depôt was opened at Kunigal in the Tumkur district.

25. *Separate Shops.*—The separate shops at the towns of Bangalore and Mysore and in the Kolar Gold Fields numbered 26,19, and 18 against 26,19 and 17, respectively, in the previous year. The additional shop in the Kolar Gold Fields, was opened to meet the public demand.

26. *Shops under Vend Farmers.*—The retail shops under vend farmers numbered 832 against 807 in the previous year, as per following particulars:—

Districts.	1893-94. No.	1894-95. No.
Bangalore	204	213
Kolar	159	166
Tumkur	42	43
Mysore	50	49
Hassan	37	42
Kadur	103	107
Shimoga	174	174
Chitaldrug	38	38
Total ...	807	832

The increase in the number of shops was due to the following causes:—

Districts.	Additional shops opened to meet local public demand.	Old authorized shops which had not been opened in 1893-94, were opened by the farmers in 1894-95.
Bangalore		6
Kolar	4	3
Tumkur	1	0
Hassan	4	1
Kadur	0	4

One old authorized shop in the Mysore district was not opened by the farmer concerned in the year under report.

27. *Population per Separate Shop.*—At the Bangalore and Mysore towns and in the Kolar Gold Fields, the average population per separate shop was 3,088, 3,897 and 732 inhabitants, respectively, as per particulars below:—

Locality.	Papulation.	No. of shops	Population per shop.
Bangalore town	80,285	26	3,088
Mysore town	74,048	19	3,897
Kolar Gold Fields	13,182	18	732
Compared with Civil & Military Station of Bangalore ...	100,081	30	3,336

28. *Villages Population and Area per Rural Shop.*—In the mofussil there were 20 villages, 5,620 persons and 33 square miles per shop, as per undermentioned details:—

Districts.	Total No of villages.	Total population.	Total area in square miles.	Total No of shops.	No of villages per shop.	Population per shop.	Area in square miles per shop.
Bangalore excluding Civil & Military Station and City ...	2,460	622,628	2,539	213	11	2,922	12
Kolar excluding gold fields ...	2,837	577,848	3,038	166	17	3,481	18
Tumkur ...	2,349	580,786	4,093	43	55	13,506	95
Mysore exculding Mysore town...	2,741	1,107,766	5,000	49	56	22,607	102
Hassan ...	2,304	514,952	2,603	42	55	12,260	62
Kadur ...	1,192	330,063	2,635	107	11	3,085	24
Shimoga ...	1,810	527,981	3,986	174	10	3,034	23
Chitaldrug ...	1,179	413,984	3,994	38	31	10,894	105
Total ...	16,872	4,676,008	27,888	832	20	5,620	33

Taking "Separate shops" and the shops attached to vend farms together, there was one shop for every 19 villages, 5,412 persons and 31 square miles. In the districts of Tumkur, Mysore, Hassan and Chitaldrug, more toddy being consumed than arrack, there were comparatively fewer arrack shops in them then in the remaining districts.

29. *Stock Balance Account of Central Distillery.*—The subjoined statment shows the stock balance account of the Central Distillery for the year under report.

Particulars.	Admissible spirit.			Inadmissible spirit or faints.	Grand Total.	Methylated spirits.	Remarks.
	Under Proof.	Proof and over Proof.	Total.				
	Gls. ds	Gls. ds	Gls. ds	Gls. ds	Gls. ds	Gls. ds	
Balance on hand at the close of the previous year	22,899 30	160 30	23,060 9	4,420 ...	27,480 9	... 44	
Manufactured during the year	549,811 36	1,715 22	551,527 7	885,959 46	1,437,487 2	301 ..	
Transferred from other strengths	758 46	... ...	758 64	... ...	758 46	... ...	
Total ...	573,470 10	1,876 1	575,346 11	890,379 46	1,465,726 6	301 44	
Deduct							
Issued during the year	537,901 6	587 29	538,488 35	.. ...	538,488 35	300 17	
Transferred to other strengths	... ...	758 46	758 46	... ...	758 46	... ...	
Returned for re-distillation	4,405 21	372 5(	4,778 20	886,566 20	891,344 40	... ..	
Wastage	11,102 14	61 17	11,163 31	... ...	11,163 31	... 22	
Total ...	553,408 41	1,780 40	555,189 30	886,566 20	1,441,755 50	300 39	
Balance at the close of the year	20,061 20	95 12	20,156 32	3,813 26	23,970 7	1 5	

30. *Issues Spirits from the Central Distillery.*—The issues of various kinds of spirits from the Government Central Distillery to all parts of the Province, including the Civil and Military Station of Bangalore, aggregated 538,789 gallons and, 1 dram against 493,136 gallons and 34 drams in the previous year, as per details below:—

Description of spirits.	In 1893-94.			In 1894-95.			Remarks.
	On prepayment of duty & price.	Under bond.	Total.	On prepayment of duty & price.	Under bond.	Total.	
	Gls. ds	Gls. ds	Gls. ds	Gls. ds	Gls. ds	Gls. ds	
Arrack 20° U. P.	65,539 ...	4,25,412 15	4,90,951 15	74,583 ..	461,505 48	536,088 48	
Arrack 30° U. P.	125 ...	366 30	491 30	... ...	... ...	... ...	
Double-distilled spirits and other special liquors ...	1,427 49	78 17	1,506 15	1,881 24	518 14	2,399 38	
Total ...	67,091 49	425,857 11	492,949 9	76,464 24	462,024 11	538,488 35	
Methylated spirits	178 25	9 ...	187 25	283 17	17 ...	*300 17	
Grand Total ...	672 70 23	425,866 11	493,136 34	7 ,747 41	462,041 11	5 38,789 1	

*Includes 33 gallons issued "Duty free" to Mr. Hund soap manufacturer.—

The whole of the arrack shown as issued on the payment of duty and price in the foregoing table, was supplied to the vend farmers in the Bangalore District, who obtained their supplies direct from the Central Distillery; and the double-distilled spirits and methylated spirits similary shown in the said table were issued partly to the licensees for the sale of foreign spirits and foreign fermented liquors, and partly to hospitals, private individuals, &c., as per particulars below:—

Particulars.	In 1893-94.		In 1894-95.	
Arrack 20° under proof to the farmers in the Bangalore District ...	65,539	...	74,583	..
Ditto 30° Ditto ...	125	...	...	...
Total ...	65,664	...	74,583	...
Double distilled spirits.				
To foreign liquor shopkeepers	1,177	...	1,307	27
To hospitals and other public institutions	112	...	155	8
To private individuals	138	49	418	40
Total ...	1,427	49	1,881	24
Methylated spirits.				
To hospitals and other public institutions	32	...	110	...
To private individuals	146	25	173	17
Total ...	178	25	283	17
Grand Total ...	67,270	23	76,747	41
Deduct issues to Civil and Military Station.				
Double-distilled spirits	357	20	605	23
Methylated spirits	144	...	138	...
Total ...	501	20	743	23
Balance on account of the Mysore State	66,769	3	76,004	18

The arrack and other spirits shown in the aforesaid table as issued from the distillery *under bond*, were transported to the various bonded depôts in the Province as per undermentioned details:—

Districts.	In the year 1893-94.							In the year 1894-95.						
	Number of Bonded Depots.	Quantity issued.				Total.		Number of Bonded Depots.	Quantity issued.				Total.	
		Arrack.		Other Spirits.					Arrack.		Other Spirits.			
		Gls.	drs.	Gls.	drs.	Gls.	drs.		Gls.	drs.	Gls.	drs.	Gls.	drs.
Civil and Military Station of Bangalore.	1	92,418	48	...	...	92,418	48	1	99,572	24	415	...	99,947	24
Bangalore	1	59,276	42	...	...	59,276	42	1	66,364	11	...	...	66,364	11
Kolar	12	88,864	2	4	...	88,868	2	12	94,303	46	4	...	94,307	46
Tumkur	6	13,567	29	...	...	13,567	29	7	14,207	50	4	...	14,211	50
Mysore	9	46,150	10	18	...	46,168	10	9	47,754	13	12	...	47,766	13
Hassan	5	24,775	43	...	...	24,775	43	5	27,921	47	4	...	27,925	47
Kadur	8	52,974	11	7	17	52,981	28	8	59,024	16	8	...	59,032	16
Shimoga	10	40,434	40	2	...	40,436	40	10	44,272	34	66	31	44,839	14
Chitaldrug	5	7,368	24	4	...	7,372	24	5	8,084	11	4	34	8,088	45
Tota ...	57	425,830	45	35	17	425,866	11	57	461,505	48	518	14	462,024	11
Deduct:— Issues to the Civil and Military Station.	1	92,418	48	...	...	92,418	48	1	99,572	24	415	...	99,987	24
Balance on account of the Mysore State.	56	33,411	48	37	17	333,447	14	56	361,933	24	103	14	362,036	38

31. *Amount of money advanced by Government to manufacturers for spirits sent to Bonded Depôts.*—The money advanced by Government to Messrs. Parry & Co., manufacturers of country spirits to the Mysore State on account of arrack and other country spirits transported from the Central Distillery to the aforesaid bonded depôts (excluding the Civil and Military Station of Bangalore), amounted to Rs. 2,36,433-4-10 during the year under report against Rs. 2,18,139-8-9 in the previous year. The transactions from the commencement of the contract of Messrs. Parry & Co., as per accounts received from the Bangalore District Treasury stood as follows:—

Several periods from the beginning of the contract.	Amount to be adjusted.								Deduct.										Balance remaining unadjusted.		
	Opening balance.			Paid to Messrs. Parry & Co.			Total.		Received from farmers and separate shopkeepers drawing arrack from Bonded Depots.			Paid from Excise revenue on account of the difference in price of spirit imported from Nellikuppam.			Struck off on account of bung wastage incurred in Bonded Depots.			Total.				
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
For the three months of April, May and June 1892.	...	...	...	65,104	0	11	65,104	0	11	17,357	6	2	...	...	...	...	...	...	17,357	6	2	47,746	10	9
For the year 1892-93.	47,746	10	9	2,18,382	6	8	2,66,079	1	5	2,16,396	1	3	23,704	2	6	1	8	0	2,40,101	11	9	25,977	5	8
For the year 1893-94.	25,977	5	8	2,18,139	8	9	2,44,116	14	5	2,17,063	4	1	...	...	...	3,449	9	3	2,20,512	13	4	23,604	1	1
For the year 1894-95.	23,604	1	1	2,36,433	4	10	2,60,037	5	11	2,22,897	13	10	...	...	...	2,725	7	5	2,25,623	5	3	34,414	0	8
Total ...	...	...	...	7,38,009	5	2	...	...	...	6,73,714	9	4	23,704	2	6	6,176	8	8	7,03,595	4	6	34,414	0	8

32. *Stock Balance in Bonded Depôts.*—The following table exhibits the transactions in the bonded depôts throughout the Province, excluding the Civil and Military Station of Bangalore:—

Districts.	No. of Depots.	Balance at the close of previous year.		Received during the year from the Distillery.		Total.		Deduct.				Closing balance.	
								Issued to farmers and separate shopkeepers.		Bung wastage.			
		Gls.	drs.	Gls.	drs.	Gls.	drs.	Gls.	drs.	Gls.	drs.	Gls.	drs.
Bangalore, excluding Civil and Military Station.	1	275	45	66,685	13	66,961	7	66,363	...	20	48	577	10
Kolar	12	1,962	1	93,833	32	95,795	33	91,939	...	1,083	5	2,773	28
Tumkur	7	579	4	14,207	50	14,787	3	13,846	11	160	10	1,140	33
Mysore	9	1,534	29	48,380	21	49,914	50	47,576	10	587	49	1,750	42
Hassan	5	1,606	40	27,711	44	29,318	33	26,497	35	417	7	2,403	42
Kadur	8	1,756	15	58,739	10	60,525	25½	56,511	...	841	7½	3,173	18
Shimoga	10	1,352	3	44,186	39	45,538	42	41,835	50¼	803	44¾	2,898	49½
Chitaldrug	5	269	37¾	8,130	25	8,400	11¾	7,738	...	115	0¼	547	11½
Total ...	57	9,336	21¾	361,905	30½	371,242	1¼	351,947	4¼	4,029	18	15,265	30

It will be seen from the above statement that the total "Bung wastage" incurred in bonded depôts on 371,242 gallons and 1¼ drams of arrack, amounted, to 4,029 gallons and 18 drams or 1·4 per cent. The rate of "Bung wastage" may further be reduced by being careful to issue arrack from the distillery to bonded depôts only in sound and strong casks; and by insisting on the wastage being added at the depôts

in the presence of experienced responsible and trustworthy officials. The necessary instructions have been issued on the subject.

33. *Consumption of arrack and other spirits.*—The total quantity of arrack and other country spirits issued from the Central Distillery and bonded depôts on pre payment of duty amounted to 427,855 gallons and 31 drams against 393,586 gallons and 38¼ drams as per under-mentioned details :—

Districts.	1893-94 Quantity.		1894-95 Quantity.	
	Gls.	drs.	Gls.	drs.
Civil and Military Station of Bangalore	92,656	20	100,625	23
Bangalore City	59,830	20	66,780	...
Rest of Bangalore District	65,666	...	74,583	8
Kolar Gold Fields	44,014	...	48,658	26
Rest of Kolar District	43,216	...	43,837	43
Tumkur District	13,444	34	13,490	45
Mysore Town	26,760	...	28,132	1
Rest of Mysore District	18,097	...	19,559	35
Hassan	23,728	43	26,604	35
Kadur	51,532	17	56,580	34
Shimoga	39,959	42	41,886	25
Chitaldrug	7,337	35¼	7,741	34
Total, excluding Civil and Military Station ...	39,358	38¼	427,855	31

34. *Incidence of consumption per head of population.*—The incidence of consumption per head of population was 4·5 drams against 4·1 drams for the whole Province, excluding the Civil and Military Station, as per particulars below :—

Principal Towns and Districts.	Population.	Consumption.		Incidence per head of population.	
		1893-94 Gallons.	1894-95. Gallons.	1893-94 Drams.	1894-95 Drams.
Bangalore Civil and Military Station ...	100,081	92,656	100,625	46·7	51·2
Bangalore City	80,285	59,830	66,780	37·7	42·4
Rest of Bangalore District	622,628	65,666	74,583	5·4	6·1
Kolar Gold Fields	13,182	44,014	48,658	170·0	188.2
Rest of Kolar District	577,848	43,216	43,838	3·8	3·8
Tumkur	580,786	13,445	13,491	1·2	1·2
Mysore Town	74,048	26,760	28,132	18·3	19·4
Rest of Mysore District	1,107,766	18,097	19,560	0·8	0·9
Hassan	514,952	23,729	26,605	2·3	2·6
Kadur	330,063	51,532	56,581	7·9	8·7
Shimoga	527,981	39,960	41,886	3·8	4·0
Chitaldrug	413,984	7,338	7,742	0·9	0·9
Total, excluding Civil and Military Station.	4,843,523	393,587	427,856	4·1	4·5

The foregoing two tables show that arrack consumption increased in all the Districts. But the increase in the Tumkur and Chitaldrug Districts, which consumed mostly date toddy, was slight. It should also be noted that these two Districts do not contain much cooly population. The heaviest incidence of consumption *viz.*, 188·2 drams per head of population was in the Kolar Gold Fields, whose population comprised mostly well paid laborers and artisans. Next to the Gold Fields was the Bangalore City in which the incidence was 42·4 drams, but compared with the Civil and Military Station, in which the incidence was 51·2 drams, the Bangalore City stood third in the Province. Next to the Bangalore City was the Mysore Town in which the incidence was 19·4 drams, nearly equal to that of Coorg where the incidence was 19·9 drams. The subjoined table explains that labor population is mostly responsible for the consumption of arrack:—

Different Tracts.	Area in square miles.	Population.	Number of shops.	Consumption.	Incidence per head.
				Gallons.	Drams.
A—Coffee Taluks.					
Manjarabad	433	55,862	16	10,937	9·9
Koppa	600	62,077	43	12,878	10·5
Chikmagalur	620	82,052	30	23,578	14·6
Mudgere	430	41,365	16	10,691	13·1
A—Total ...	2,083	241,356	105	58,084	12·2
B—Particular Localities.					
Bangalore City	8	80,285	26	66,780	42·4
Mysore Town	7	74,048	19	28,132	19·4
Kolar Gold Fields	21	13,182	18	48,658	188·2
Bangalore Taluk (excluding City) ...	318	89,317	56	24,949	14·4
	354	256,832	119	168,519	33·4
Total *A* and *B* ...	2,437	498,188	224	226,603	23·2
C—Rest of the Province	25,487	4,345,335	671	200,454	2·3
Total Province *A*, *B* and *C* ...	27,924	4,843,523	895	427,057	4·5
Civil and Military Station	12½	100,081	30	100,625	51·2
Coorg compared	1,583	173,055	58	67,848	19·9

The foregoing statistics indicate that the increase of arrack consumption was due not to the retail rate of arrack, nor the number of shops, nor the strength of the total population, but to the increase of laborers and artisans, and of the rates of their daily wages which have risen from 3 to 5 annas and from 6 annas to 1 rupee, respectively. In *malnad* it was partly attributable to the preventive measures adopted for the suppression of illicit distillation and importation of contraband liquors. The low rate of consumption in the Districts of Tumkur, Mysore, Hassan and Chitaldrug was owing to the fact that more date toddy than arrack was consumed in them. The higher rate of consumption in the Kadur District than in the Shimoga District has to be ascribed to the existence of a larger number of laboring classes in the former on account of coffee estates than in the latter, as explained in the report of the previous year.

35. *Results of the Sales of Arrack Vend Farms.*—The results of the sales of the Arrack Vend Farms, as per details given in the annexed table, show a net increase of Rs. 16,679-9-2:—

Districts.	1893-94.				1894-95.				Difference.			
	Number of farms.	Amount of highest bid.			Number of farms.	Amount of highest bid.						
		Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	
Bangalore	28	19,104	0	0	27	25,569	0	0	+6,465	0	0	
Kolar	24	14,702	6	5	24	22,177	0	0	+7,474	9	7	
Tumkur	8	3,392	0	0	8	4,179	0	0	+ 787	0	0	
Mysore	11	3,259	9	10	13	6,553	0	0	+3,293	6	2	
Hassan	10	12,182	6	7	10	12,693	0	0	+ 510	9	5	
Kadur	16	23,288	12	10	16	23,906	0	0	+ 617	3	2	
Shimoga	22	17,531	3	2	22	14,474	0	0	—3,057	3	2	
Chitaldrug	8	2,556	0	0	8	3,145	0	0	+ 589	0	0	
Total ...	127	96,016	6	10	128	1,12,696	0	0	+16,679	9	2	

36. *Results of the Sales of Separate Shops.*—Annexed is a statement of the results of the sales of separate arrack shops, exhibiting a net increase of Rs. 23,660 :—

Tracts.	1893-94.				1894-95.				Difference.			
	No. of separate shops.	Amount of highest bid.			No. of separate shops.	Amount of highest bid.						
		Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	
Bangalore City	26	15,148	0	0	26	13,770	0	0	3,622	0	0	
Mysore Town	19	5,360	0	0	19	7,444	0	0	2,084	0	0	
Kolar Gold Fields	17	23,316	0	0	18	41,270	0	0	17,954	0	0	
Total ...	62	43,824	0	0	63	67,484	0	0	23,660	0	0	

The increase was due to keen competition among the bidders.

37. *Demand under Arrack.*—The demand under arrack, including the balance at the close of the previous year and excluding local cess on duty, amounted to Rs. 17,92,712-8-1 against Rs. 16,29,210-5-11 as per details in the subjoined table

Districts.	1893-94.									1894-95.								
	Duty.			Rental.			Total.			Duty.			Rental.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore	4,76,882	11	11	38,687	4	1	5,15,570	0	0	5,32,223	14	3	45,479	8	5	5,77,703	6	8
Kolar	3,28,344	10	7	41,844	2	5	3,70,188	13	0	3,46,269	14	7	63,749	15	4	4,10,019	3	11
Tumkur	50,918	0	4	3,740	8	0	54,658	8	4	50,486	12	1	4,179	0	0	54,665	2	1
Mysore	1,68,993	1	3	9,619	12	2	1,78,612	13	5	1,79,187	12	1	15,841	4	10	1,95,028	7	9
Hassan	86,860	4	11	13,264	5	3	1,00,124	10	2	1,00,545	1	6	13,050	12	7	1,13,595	14	1
Kadur	1,88,084	9	2	25,229	8	9	2,13,314	1	11	2,12,421	3	2	24,322	7	1	2,36,743	10	3
Shimoga	1,45,846	13	8	19,229	7	11	1,65,076	5	7	1,57,543	10	3	14,491	5	4	1,72,034	15	7
Chitaldrug	27,806	12	1	3,287	7	7	31,094	3	8	29,072	12	8	3,448	15	1	32,921	11	9
Arrears	570	13	10	...	...	...	570	13	10	...	...	...	...	...	...	...	...	...
Total	14,74,307	13	9	1,54,902	8	2	16,29,210	5	11	16,07,749	3	5	1,84,963	4	8	17,92,712	8	1

38. *Demand under Local Cess on Arrack Duty.*—The demand under local cess on arrack duty, including the balance at the close of the previous year, amounted to Rs. 1,00,279-15-1 against Rs. 91,691-13-10 in the previous year, as particularised below :—

Districts.	1893-94.			1894-95.		
	Rs.	a.	p.	Rs.	a.	p.
Bangalore	29,440	15	9	33,096	10	0
Kolar	20,533	6	7	21,619	12	3
Tumkur	3,175	10	2	3,153	10	2
Mysore	10,530	11	2	11,203	15	4
Hassan	5,425	5	5	6,282	14	1
Kadur	11,752	10	9	13,275	2	5
Shimoga	9,098	4	5	9,831	8	2
Chitaldrug	1,734	13	7	1,816	6	8
Total ...	91,691	13	10	1,00,279	15	1

39. *Collection of Arrack Revenue.*—Subjoined is a table showing collections under arrack revenue excluding local cess, amounting to Rs. 17,90,670-0-2 against Rs. 16,24,089-7-8 of the previous year :—

Districts.	1893-94.									1894-95.								
	Duty.			Rental.			Total.			Duty.			Rental.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore ...	4,76,882	11	11	37,266	14	10	5,14,149	10	9	5,32,223	14	3	44,814	14	7	5,77,038	12	10
Kolar ...	3,28,344	10	7	41,541	3	1	3,69,885	13	8	3,46,269	4	7	63,447	0	0	4,09,716	4	7
Tumkur ...	50,918	0	4	3,674	8	0	54,592	8	4	50,486	2	1	4,179	0	0	54,665	2	1
Mysore ...	1,63,993	1	3	7,776	4	3	1,76,769	5	6	1,79,187	2	11	15,457	0	1	1,94,444	3	0
Hassan ...	86,850	4	11	12,903	7	0	69,766	11	11	1,00,545	1	6	13,050	12	7	1,13,595	14	1
Kadur ...	1,88,084	9	2	24,813	1	8	2,12,897	10	10	2,12,421	3	2	24,207	4	5	2,36,628	7	7
Shimoga ...	1,45,846	13	8	19,212	2	7	1,65,359	0	3	1,57,543	10	3	14,431	4	0	1,71,974	14	3
Chitaldrug ...	27,806	12	1	2,591	0	6	30,397	12	7	29,072	12	8	3,333	9	1	32,406	5	9
Total	14,73,786	13	11	1,49,781	9	11	16,23,518	9	10	16,07,749	5	5	1,82,230	12	9	17,90,670	0	2
Add arrears of old arrack contract which closed on 31st March 1892.	570	13	10	...	...	...	570	13	10	...	...	...	...	...	...	...	...	...
Grand Total	14,74,307	13	9	1,49,781	9	11	16,24,089	7	8	16,07,746	3	5	1,82,920	12	9	17,90,670	0	2

40. *Collections under Local Cess on Arrack Duty.*—The collections of local cess on arrack duty amounted to Rs. 1,00,279-15-1 against Rs. 91,691-13-10 in the previous year as per particulars below :—

Districts.	1893-94.			1894-95.		
	Rs.	a.	p.	Rs.	a.	p.
Bangalore	29,440	15	9	33,096	10	0
Kolar	20,533	6	7	21,619	12	3
Tumkur...	3,175	10	2	3,153	10	2
Mysore...	10,530	11	2	11,203	15	4
Hassan...	5,425	5	5	6,282	14	1
Kadur...	11,752	10	9	13,275	2	5
Shimoga	9,098	4	5	9,831	8	2
Chitaldrug	1,734	13	7	1,816	6	8
Total	91,691	13	10	1,00,279	15	1

41. *Gross Collections under Arrack Revenue including Local Cess.*— The gross collections under arrack revenue *including local cess* aggregated Rs. 18,90,949-15-3

against Rs. 17,15,210-7-8 in the previous year showing a net increase of Rs. 1,75,168-9-9 as per details below :—

Districts.	Different items.	1893-94.			1894-95.			Increase.			Decrease.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore ...	Duty ...	5,06,323	11	8	5,65,320	8	3	58,996	12	7	...		
	Rental ...	37,266	14	10	44,814	14	7	7,547	15	9	...		
	Total ...	5,43,590	10	6	6,10,135	6	10	66,544	12	4	...		
Kolar ...	Duty ...	3,48,878	1	2	3,67,889	0	10	19,010	15	8	...		
	Rental ...	41,541	3	1	63,447	0	0	21,905	12	11	...		
	Total ...	3,90,419	4	3	4,31,336	1	0	40,916	12	7	...		
Tumkur ...	Duty ...	54,093	10	6	53,639	12	3	...			453	14	3
	Rental ...	3,674	8	0	4,179	0	0	504	8	9	...		
	Total ...	57,768	2	6	57,818	12	3	50	9	9	..		
Mysore ...	Duty ...	1,79,523	12	5	1,90,391	2	3	10,867	5	10	...		
	Rental ...	7,776	4	3	15,457	0	1	7,680	11	10	...		
	Total ...	1,87,300	0	8	2,05,848	2	4	18,548	1	8	...		
Hassan ...	Duty ...	92,285	10	4	1,06,827	15	7	14,542	5	3	...		
	Rental ...	12,906	7	0	13,050	12	7	144	5	7	...		
	Total ...	1,05,192	1	4	1,19,878	12	2	14,686	10	10	...		
Kadur ...	Duty ...	1,99,837	3	11	2,25,696	5	7	25,859	1	8	...		
	Rental ...	24,813	1	8	24,207	4	5	...			605	13	3
	Total ...	2,24,650	5	7	2,49,903	10	0	25,253	4	5	...		
Shimoga ...	Duty ...	1,54,945	2	1	1,67,375	2	5	12,430	0	4	...		
	Rental ...	19,212	2	7	14,431	4	0	...			4,780	14	7
	Total ...	1,74,157	4	8	1,81,806	6	5	7,649	1	9	...		
Chitaldrug ...	Duty ...	29,541	9	8	30,889	3	4	1,347	9	8	...		
	Rental ...	2,591	0	6	3,333	9	1	742	8	7	...		
	Total ...	32,132	10	2	34,222	12	5	2,090	2	3	...		
Total ...	Duty ...	15,65,428	13	9	17,08,029	2	6	1,42,600	4	9	...		
	Rental ...	1,49,781	9	11	1,82,920	12	9	33,139	2	10	...		
	Total ...	17,15,210	7	8	18,90,949	15	3	1,75,739	7	7	...		
	Add arrears ...	570	13	10	...			...			570	13	10
Grand Total ...		17,15,781	5	6	18,90,949	15	3	1,75,168	9	9	...		
Net Increase ...		...			...			1,75,168	9	9	...		

The increase of arrack revenue was due mainly to the increase under duty owing to increased consumption, and partly to the improvement under rental which was also the result of the same cause, though in certain instances it was attributable to keen competition. The decrease under arrack duty in the Tumkur District was due to the vend farmers of 1894-95 having made payments into Treasuries on 30th June 1894 on account of arrack which they drew from Bonded Depôts on 1st July 1894.

42. *Incidence of Arrack Revenue.*—The incidence of total arrack revenue including local cess, per head of population, was Re. 0-6-3 against Re. 0-6-1 in the previous year as per following details :—

Districts.	Total arrack Revenue including local cess.						Population.	Incidence per head of population.				
	1893-94.			1894-95.				1893-94.			1894-95.	
	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a. p.
Bangalore Civil and Military Station.	3,87,254	7	9	4,30,263	0	0	100,081	3	13	11	4	4 9
Bangalore City ...	2,53,628	13	3	2,86,362	14	7	80,285	3	2	7	3	8 8
Rest of Bangalore District.	2,89,961	13	3	3,23,772	8	3	6,22,628	0	7	4	0	8 3
Kolar Gold Fields ...	2,01,233	3	2	2,35,468	0	0	13,182	15	4	3	17	13 9
Rest of Kolar District ..	1,89,185	1	1	1,95,868	0	10	577,848	0	5	3	0	5 5
Tumkur	57,768	2	6	57,818	12	3	580,786	0	1	6	0	1 4
Mysore Town ...	1,11,220	6	3	1,21,148	15	7	74,043	1	8	0	1	10 2
Rest of Mysore District...	76,079	10	5	84,699	2	9	1,107,763	0	1	1	0	1 2
Hassan	1,05,192	1	4	1,19,878	12	2	514,952	0	2	11	0	3 8
Kadur	2,24,650	5	7	2,49,903	10	0	330,063	0	10	10	0	12 1
Shimoga	1,74,157	4	8	1,81,806	6	5	527,981	0	5	4	0	5 6
Chitaldrug ..	32,132	10	2	34,222	12	5	413,934	0	1	0	0	1 1
Total excluding Civil and Military Station and arrears of the old contract.	17,15,210	7	8	18,90,949	15	3	4,843,523	0	6	1	0	6 3
Compared with Coorg ...	...			2,41,708	0	0	161,574	...			1	7 11

The causes of variations in the rates of incidence are the same as those explained in para 34 above.

43. *Remissions under Arrack Rental.*—The moneys remitted or written off the accounts as irrecoverable under arrack rental amounted to Rs. 503-6-11 against Rs. 115-9-9 in the previous year as per particulars below :—

Districts.	1893-94.			1894-95.		
	Rs.	a.	p.	Rs.	a.	p.
Bangalore	49	9	9	...		
Tumkur	66	0	0	...		
Chitaldrug	..			503	6	11
Total ...	115	9	9	503	6	11

The large sum of Rs. 503-6-11 remitted in the Chitaldrug District was in favor of a single vend farmer Parva, who had purchased the Harihar Circle in the Davangere taluk for 1892-93, and carried on the business at a considerable loss to himself.

44. *Balance at the close of the year.*—The balances under arrack rental which remained at the close of the year aggregated Rs. 1,539-1-0 against Rs. 4,761-4-9 in the previous year as per particulars below:—

Districts.	1893-94. Rs. a. p.	1894-95. Rs. a. p.
Bangalore	1,126 11 9	664 9 10
Kolar	302 15 4	302 15 4
Tumkur	...	...
Mysore	1,843 7 11	384 4 9
Hassan	357 14 3	...
Kadur	416 7 1	115 2 8
Shimoga	17 5 4	60 1 4
Chitaldrug	696 7 1	11 15 1
Total ...	4,761 4 9	1,539 1 0

Section 2.—Country Beer.

45. *Consumption of Country Beer and Revenue therefrom.*—The receipts under duty on 5,106 gallons of country beer consumed in the four taverns at the city of Bangalore, amounted to Rs. 638-4-9 at two annas per gallon against Rs. 839-1-9 derived from 6,663 gallons consumed in the previous year. No country beer taverns existed elsewhere in the Mysore State. The beer supplied was that manufactured by Messrs. Leishman & Co., Nilgiris.

Section 3.—Foreign Liquors.

46. *Prescribed License Fees on Foreign Liquors.*—The prescribed license fees for the sale of foreign spirits and foreign fermented liquors were as per particulars below:—

	Rs.	
For Wholesale License	25	For a year or fraction of a year.
For Retail do	50	
For Hotel do	25	
For Refreshment do	25	

A fee not exceeding Rs. 20 for each occasioned license for the sale of foreign liquors at refreshment stalls in connection with public entertainments for periods not exceeding ten days at one time.

47. *Different Classes of Foreign Liquor Shops and Consumption of Liquors therein.*—The different classes of foreign liquor shops and consumption of liquors therein, were as per particulars below:—

Districts.	No.	Consumption. Foreign liquors.		Local double distilled spirits.		Total.	
		Gls.	d.	Gls.	d.	Gls.	d.
Bangalore.—							
Refreshment room	1	326	29	....	...	326	29
Hotel	1	200	52	...	..	200	25
Retail	5	772	8	252	13	1,024	21
Kolar.—							
Wholesale	1	13	47	17	34	31	30
Refreshment room	1	37	8	...	...	37	8
Wholesale and retail...	4	12,438	29	579	25	13,018	3
Tumkur.—							
Refreshment room	1	128	39	...	...	128	39
Retail	1	65	39	...	...	65	39
Mysore.—							
Refreshment room	1	47	1	...	...	47	1
Retail	9	1,783	9	112	23	1,895	32
Hassan.—							
Retail	3	752	42	68	8	820	50
Kadur.—							
Wholesale and retail	5	1,084	32	119	0	1,203	32
Refreshment room	3	590	0	...	...	590	0
Shimoga.—							
Retail	2	178	36	77	25	256	10
Total ...	38	18,419	38	1,226	26	19,646	13

48. *Revenue from Foreign Liquors.*—The revenue derived from license fees on foreign spirits and foreign fermented liquors amounted to Rs. 1,725 against Rs. 1,697-8-0 in the previous year as per annexed particulars:—

Districts.	No. of shops.		Amount of license fees.					
	1893-94.	1894-95.	1893-94.			1894-95.		
			Rs.	a.	p.	Rs.	a.	p.
Bangalore	7	7	341	4	0	320	0	0
Kolar	5	6	450	0	0	350	0	0
Tumkur	2	2	...			75	0	0
Mysore	10	10	550	0	0	450	0	0
Hassan	3	3	162	8	0	150	0	0
Kadur	7	8	93	12	0	280	0	0
Shimoga	2	2	100	0	0	100	0	0
Chitaldrug	..	...	...			...		
Total ...	36	38	1,697	8	0	1,725	0	0

Section 4—Toddy.

49. *Number of Date Toddy Shops and Villages, Population and Area per Shop.*—The date toddy shops numbered 3,043, against the same number in the previous year, as per details in the subjoined table which also gives the total number of towns and villages, population and area in square miles for each shop:—

Districts.	Total No. of towns and villages.	Total population.	Total area in square miles.	Total No. of shops.	No. of villages per shop.	Population per shop.	Area per shop in square miles.
Bangalore City	1	80,285	8	11	...	7,296	·7
Rest of Bangalore District ...	2,460	622,628	2,539	329	7	2,869	7·4
Kolar	2,845	591,030	3,059	348	8	1,759	9·1
Tumkur	2,349	580,786	4,093	596	4	984	6·9
Mysore Town	1	74,048	7	10	...	7,405	·7
Rest of Mysore District ...	2,741	1,107,766	5,000	920	3	1,217	5·5
Hassan	2,304	514,952	2,603	220	11	2,362	11·9
Kadur	1,192	330,063	2,635	113	11	3,000	23·9
Shimoga	1,810	527,981	3,986	115	15	4,591	34·6
Chitaldrug	1,179	413,984	3,994	381	4	1,118	10·8
Total ...	16,882	4,843,523	27,924	3,043	5	1,641	9·2
Compared with Civil and Military Station of Bangalore.	1	100,081	12½	9	..	11,120	1·4

50. *Consumption of Date Toddy and Incidence per head of Population.*—The consumption of date toddy, as far as could be ascertained, amounted to 15,733,559 gallons and 33 drams during the year under report; and the incidence of such

consumption per head of population was 3 gallons and 12 drams, as per particulars below :—

Districts.	Consumption.		Incidence per head of population.	
	Gls.	Drs.	Gls.	Drs.
Bangalore City	224,570	0	2	41
Rest of Bangalore District	1,308,349	22	2	5
Kolar	1,049,986	25	1	37
Tumkur	2,403,684	0	4	6
Mysore	5,726,256	0	4	43
Hassan	1,484,446	25	2	45
Kadur	819,676	0	2	24
Shimoga	347,041	12	0	33
Chitaldrug	2,369,550	0	5	36
Total ...	15,733,559	33	3	12
Compared with Civil and Military Station ...	150,710	13	1	26

51. *Results of the sales of Date Toddy Vend Farms.*—The realizations from the sales of date toddy vend farms aggregated Rs. 14,17,636-4-3, against Rs. 13,84,073-0-5 in the previous year, as per particulars below :—

Districts.	No. of farms.		Amounts of highest bid.		Difference.
	1893-94.	1894-95.	1893-94.	1894-95.	
			Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore Civil and Military Station and City.	1	1	51,040 14 6	48,600 0 0	— 2,440 14 6
Rest of Bangalore District.	142	125	1,71,360 12 1	1,66,479 14 0	— 4,880 12 1
Kolar ...	150	239	1,24,718 9 4	1,36,555 15 3	+11,837 5 11
Tumkur ...	316	328	2,22,440 1 7	2,53,985 13 6	+31,545 11 11
Mysore ...	253	366	4,21,782 8 7	4,12,292 15 0	— 8,489 9 7
Hassan ...	141	132	1,05,796 2 0	1,10,062 14 6	+ 4,266 12 6
Kadur ...	31	56	50,334 14 0	55,716 7 0	+ 5,381 9 0
Shimoga ...	48	48	40,010 1 4	35,864 11 0	— 4,145 6 4
Chitaldrug ...	115	141	1,96,589 1 0	1,98,077 10 0	+ 1,488 9 0
Total ...	1,197	1,436	13,84,073 0 5	14,17,636 4 3	+33,563 3 10

The very large increase in the Tumkur District, was due to keen competition.

52. *Demand under Date Toddy Rental.*—The demand (excluding local cess) and including the balance at the close of the previous year under date toddy rental amounted to Rs. 14,87,132-15-2 against Rs. 15,08,729-15-10 in the previous year, as per details exhibited in the annexed table :—

Districts.	1893-94.	1894-95.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	2,50,572 9 8	2,30,892 2 0	—19,680 7 8
Kolar	1,36,011 9 5	1,37,962 9 5	+ 1,951 0 0
Tumkur	2,34,547 14 1	2,40,558 1 4	+ 6,010 3 3
Mysore	4,62,885 3 8	4,64,897 7 5	+ 2,012 3 9
Hassan	1,17,593 15 8	1,16,226 15 0	— 1,367 0 8
Kadur	52,694 8 7	52,653 6 2	— 41 2 5
Shimoga	42,106 12 7	34,016 10 11	— 8,090 1 8
Chitaldrug	2,12,317 6 2	2,09,925 10 11	— 2,391 11 3
Total ...	15,08,729 15 10	14,87,132 15 2	—21,597 0 8

53. *Collections under Date Toddy Rental.*—The collections under date toddy rental, excluding local cess thereon aggregated Rs. 13,60,890-8-4 against Rs. 13,52,366-8-6 in the previous year as per particulars below :—

Districts.	1893-94.	1894-95.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	2,22,110 10 8	2,13,547 14 1	— 8,562 12 7
Kolar	1,26,568 6 4	1,30,111 0 4	+ 3,542 10 0
Tumkur	2,29,750 11 4	2,39,170 1 2	+ 9,419 5 10
Mysore	3,86,282 2 2	3,98,527 10 2	+12,245 8 0
Hassan	1,04,955 10 8	1,07,784 4 0	+ 2,828 9 4
Kadur	52,480 2 5	51,592 6 2	— 887 12 3
Shimoga	41,845 1 8	32,989 13 8	— 8,855 4 0
Chitaldrug	1,88,383 11 3	1,87,167 6 9	— 1,216 4 6
Total ...	13,52,366 8 6	13,60,890 8 4	+ 8,523 15 10
Civil and Military Station of Bangalore.	34,368 8 11	22,424 10 2	—11,943 14 9

54. *Demand under Local Cess from Date Toddy Rental.*—The demand under local cess on date toddy rental amounted to Rs. 97,149-15-2 against Rs. 95,975-5-7 in the previous year, as per details in the subjoined table :—

Districts.	1893-94.	1894-95.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	17,175 10 2	18,193 7 1	+ 1,017 12 11
Kolar	8,633 12 2	8,757 14 6	+ 124 2 4
Tumkur	14,560 3 10	15,047 10 6	+ 487 6 8
Mysore	28,596 7 7	29,147 3 2	+ 550 11 7
Hassan	7,396 9 7	7,347 3 9	— 49 5 10
Kadur	3,210 11 4	3,277 9 11	+ 66 14 7
Shimoga	3,021 13 2	2,126 1 5	— 895 11 9
Chitaldrug	13,380 1 9	13,252 12 10	— 127 4 11
Total ...	95,975 5 7	97,149 15 2	+ 1,174 9 7
Civil and Military Station ...	2,148 0 6	1,401 8 8	— 746 7 10

55. *Collections under Local Cess on Date Toddy Rental.*—The collections under local cess on date toddy rental were Rs. 89,446-15-8 against Rs. 81,579-14-0 in the previous year as per particulars below :—

Districts.	1893-94.	1894-95.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	11,620 6 1	16,909 8 10	+ 5,289 2 9
Kolar	7,912 6 7	8,133 10 3	+ 221 3 8
Tumkur	14,247 12 3	14,948 15 8	+ 701 3 5
Mysore	23,698 2 6	25,556 13 1	+ 1,858 10 7
Hassan	6,523 10 4	6,748 11 0	+ 225 0 8
Kadur	3,210 11 4	3,211 8 6	+ 0 13 2
Shimoga	2,615 0 0	2,069 2 5	— 545 13 7
Chitaldrug	11,751 12 11	11,868 9 11	+ 116 13 0
Total ...	81,579 14 0	89,446 15 8	+ 7,867 1 8
Civil and Military Station ..	2,148 0 6	1,401 8 8	— 746 7 10

56. *Gross collections under Date Toddy Rental.*—The gross collections under date toddy rental including local cess thereon, aggregated Rs. 14,50,337-8-0 against Rs. 14,33,946-6-6 in the previous year, as per details in the following table :—

Districts.	1893-94.	1894-95.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	2,33,721 0 9	2,30,457 6 11	— 3,263 9 10
Kolar	1,34,480 12 11	1,38,244 10 7	+ 3,763 13 8
Tumkur	2,43,998 7 7	2,54,119 0 10	+10,120 9 3
Mysore	4,09,980 4 8	4,24,084 7 3	+14,104 2 7
Hassan	1,11,479 5 0	1,14,532 15 0	+ 3,053 10 0
Kadur	55,690 13 9	54,803 14 8	— 886 15 1
Shimoga	44,460 1 8	35,059 0 1	— 9,401 1 7
Chitaldrug	2,00,135 8 2	1,99,036 0 8	— 1,099 7 6
Total ...	14,33,946 6 6	14,50,337 8 0	+16,391 1 6
Civil and Military Station ...	36,516 9 8	23,826 2 10	—12,690 6 10

57. *Incidence of Date Toddy Revenue.*—The incidence of date toddy revenue per head of population was Re 0-4-11, against Re. 0-4-8 in the previous year, as per undermentioned details :—

Districts.	Population.	Incidence.	
		1893-94.	1894-95.
		Rs. a. p.	Rs. a. p.
Bangalore	702,913	0 4 8	0 4 6
Kolar	591,030	0 3 8	0 3 9
Tumkur	580,786	0 6 9	0 7 0
Mysore	1,181,814	0 5 7	0 5 9
Hassan	514,952	0 3 6	0 3 7
Kadur	330,063	0 2 8	0 2 6
Shimoga	527,981	0 1 4	0 1 1
Chitaldrug	413,984	0 7 8	0 7 8
Total ...	4,843,523	0 4 8	0 4 11
Compared with Civil and Military Station ...	100,081	0 5 9	0 3 2

58. *Comparison of Incidence of Arrack Revenue with that of Date Toddy.*— The following statement exhibits the incidence of arrack revenue as compared with that of date toddy revenue, and also the incidence of both arrack and toddy revenue combined :—

Districts.	Population.	Total arrack revenue including local cess.			Total date toddy revenue including local cess.			Incidence of arrack revenue.			Incidence of date toddy revenue.			Incidence of arrack and date toddy revenue combined.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore City	80,285	2,86,362	14	7	24,773	13	2	3	8	8	0	4	0	3	12	8
Rest of Bangalore District	622,628	3,23,772	8	3	2,05,683	9	9	0	8	3	0	4	9	0	13	0
Kolar Gold Fields	13,182	2,35,468	0	0	1,38,244	10	7	17	13	9	0	3	9	0	11	0
Rest of Kolar District	577,843	1,95,863	0	10				0	5	5						
Tumkur	589,786	57,818	12	3	2,54,119	0	10	0	1	4	0	7	0	0	8	4
Mysore Town	74 048	1,21,148	15	7	4,24,084	7	3	1	10	2	0	5	9	0	8	9
Rest of Mysore District	1,107,766	84,699	2	9				0	1	2						
Hassan	514,952	1,19,878	12	2	1,14,532	15	0	0	3	8	0	3	7	0	7	8
Kadur	33?,063	2,49,903	10	0	54,803	14	8	0	12	1	0	2	6	0	14	7
Shimoga	527,981	1,81,806	6	5	35,059	0	1	0	5	6	0	1	1	0	6	7
Chitaldrug	4?3,984	24,222	12	5	1,99,036	0	8	0	1	1	0	7	8	0	8	9
Total ...	4,843,523	18,90,949	15	3	14,50,337	8	0	0	6	3	0	4	11	0	11	2
Compared with Civil and Military Station...	100,081	4,30,263	0	0	23,826	2	10	1	7	11	0	3	2	1	11	1

59. *Demand under Bagani Toddy Rental.*—The demand under bagani toddy rental including the arrears of previous years amounted to Rs. 13,884-3-0 against Rs. 11,848-2-10 in the previous year as per particulars below : —

Districts.	1893-94.									1894-95.									Difference.		
	Rental.			Local cess.			Total.			Rental.			Local cess.			Total.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Hassan	2,239	6	0	212	1	0	2,451	7	0	1,659	10	3	174	10	0	1,834	4	3	— 617	2	9
Kadur	1,935	2	2	120	11	11	2,055	14	1	1,602	10	5	100	4	1	1,702	14	6	— 352	15	7
Shimoga	6,909	0	9	431	13	0	7,340	13	9	9,734	8	2	612	8	1	10,347	0	3	+ 3,006	2	6
Total ...	11,083	8	11	764	9	11	11,848	2	10	12,996	12	10	887	6	2	13,384	3	0	+ 2,036	0	2

60. *Collections under Bagani Toddy Rental.*—The collections under bagani toddy rental amounted to Rs. 13,622-1-10, against Rs. 10,791-5-9 in the previous year, as per following details :—

Districts.	1893-94.									1894-95.									Difference.		
	Rental.			Local cess.			Total.			Rental.			Local cess.			Total.					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Hassan	2,200	9	6	107	9	2	2,308	2	8	1,643	4	2	122	6	5	1,765	10	7	— 442	8	1
Kadur	1,714	9	6	106	14	6	1,821	8	0	1,593	4	2	100	7	0	1,693	11	2	— 127	12	10
Shimoga	6,277	2	9	384	8	4	6,661	11	1	9,594	10	5	578	1	8	10,172	12	1	+ 3,311	1	0
Total ...	10,192	5	9	599	0	0	10,791	5	9	12,831	2	9	800	15	1	13,632	1	10	+ 2,840	12	1

CHAPTER III—DRUGS.

SECTION 1—GANJA.

61. *Cultivation of Ganja Hemp.*—Ganja hemp was cultivated on a piece of land measuring half an acre in the Tirthahalli taluk in the Shimoga district. The quantity of ganja produced in it was only 10 seers but it was found to be unfit for consumption. No raiyat in this Province apparently knows how to raise proper ganja. Consequently the whole of the drug required for consumption in the Province was imported from the Madras Presidency.

62. *Import of Ganja.*—The quantity of ganja imported by the Government Contractors into the Province, excluding the Civil and Military Station of Bangalore, amounted to 1,536 maunds and 37 seers against 1,538 maunds and 22 seers in the previous year, as per particulars below :—

Place from which imported.	1893-94. Mds.		1894-95. Mds.	
Coconada	542	22	1,149	27½
Vellore	996	0	387	9½
Total ...	1,538	22	1,536	37

63. *Wholesale Shops.*—The Government Contractors as wholesale vendors established 64 wholesale shops for the convenience of retail vendors against 62 in the previous year as per following particulars :—

Districts.	1893-94.	1894-95.
Bangalore	13	13
Kolar	10	11
Tumkur	6	7
Mysore	8	9
Hassan	5	4
Kadur	7	7
Shimoga	8	8
Chitaldrug	5	5
Total ...	62	64

64. *Retail Shops.*—The retail shops opened to meet the wants of the consumers numbered 145 against 133 in the previous year, as per particulars below :—

Districts.	1893-94.	1894-95.
Bangalore City	4	3
Rest of Bangalore District ...	21	22
Kolar	20	19
Tumkur	17	22
Mysore Town	7	4
Rest of Mysore District ...	17	21
Hassan	8	11
Kadur	12	12
Shimoga	20	22
Chitaldrug	7	9
Total ...	133	145

The increase in the number of shops was due to additional shops having been opened to meet public demand and to suppress illicit cultivation of the ganja plant.

65. *Ratio of Population for each Shop.*—The ratio of population for each shop was 33,403 against 36,417 in the previous year, as per following particulars :—

Districts.	Population.	Population per shop.	
		1893-94.	1894-95.
Bangalore City	80,285	20,071	26,762
Rest of Bangalore District	622,628	29,649	28,301
Kolar	591,030	29,551	31,107
Tumkur	580,786	34,164	26,399
Mysore Town	74,048	10,578	18,512
Rest of Mysore District	1,107,766	65,162	52,750
Hassan	514,952	64,369	46,814
Kadur	330,063	27,505	27,505
Shimoga	527,981	26,399	23,999
Chitaldrug	413,984	59,140	45,998
Total ...	4,843,523	36,417	33,403

66. *Consumption of Ganja.*—The total consumption of ganja and majum amounted to 59,963 seers and 6 tolas against 48,099 seers and 12 tolas in the previous year, as per details in the subjoined table :—

Districts.	Ganja.				Majum.				Total.			
	1893-94.		1894-95.		1893-94.		1894-95.		1893-94.		1894-95.	
	S.	T.	S.	T.	S.	T.	S.	T.	S.	T.	S.	T.
Bangalore City	4,660	0	4,880	0	85	0	65	0	4,745	0	4,945	0
Rest of Bangalore District	4,859	0	5,701	0	44	0	42	0	4,903	0	5,743	0
Kolar	5,388	0	5,967	0	211	0	272	0	5,599	0	6,239	0
Tumkur	4,358	12	5,63 2	6	...	...	...	...	4,358	12	5,632	6
Mysore Town	6,929	6	8,040	0	605	0	560	0	7,534	6	8,600	0
Rest of Mysore District	4,377	18	5 538	0	34	0	22	0	4,411	18	5, 560	0
Hassan	3,111	0	4,228	0	...	...	...	...	3,111	0	4,228	0
Kadur	6,280	0	7,820	0	5	0	...	...	6,285	0	7,820	0
Shimoga	6,205	0	8,930	0	127	0	72	0	6,332	0	9,002	0
Chitaldrug	1,020	0	2,199	0	...	...	...	...	1,020	0	2,199	0
Total ...	46,988	12	58,935	6	1,111	0	1,033	0	48,099	12	59,968	6

Among other causes of increased consumption may be ascribed the suppression of clandestine cultivation of ganja and the prevention, in a great measure, of the importation of contraband ganja.

67. *Incidence of Ganja Consumption per head of Population.*—The incidence of consumption of ganja and majum per head of the total population of the Province, excluding the Civil and Military Station of Bangalore, was ·29 tola.

68. *Rates of Duty and Wholesale and Retail prices.*—The prescribed rates of duty payable to Government on wholesale vend, and wholesale and retail prices of ganja and majum, were as per particulars below :—

	For ganja per seer of 24 tolas.			For majum per seer of 24 tolas.		
	Rs.	a.	p.	Rs.	a.	p.
Duty including local cess on wholesale vend ...	0	6	0	0	2	0
Wholesale price	0	10	0	0	4	0
Retail price	0	13	0	0	6	0

69. *Rates of Retail License Fees.*—The following rates of license fees for retail shops were prescribed by Government in Proceedings No. 4489-98—R. F. 176-92, dated 9th September 1894 :—

	Rate of fee per mensem.		
	Rs.	a.	p.
1st class shops with an income of Rs. 29 and more per mensem	10	0	0
2nd class with an income of Rs. 20 and more per mensem	5	0	0
3rd class with an income of Rs. 10 and more per mensem	2	0	0
4th class with an income of less than Rs. 10	Nil		

The above fees are payable quarterly in advance.

70. *Collections under Ganja Revenue.*—The collections under ganja revenue aggregated Rs. 24,229-5-2 against Rs. 18,844-11-9 in the previous year as per following particulars :—

Districts.	1893-94.			1894-95.			Difference.
	State revenue including license fees.	Local cess.	Total.	State revenue including license fees.	Local cess.	Total.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	2,762 12 1	162 6 9	2,925 2 10	3,223 15 2	185 3 7	3,409 2 9	483 15 11
Kolar ...	2,677 11 6	167 5 9	2,845 1 3	3,426 8 8	193 10 4	3,620 3 0	775 1 9
Tumkur ...	2,144 4 5	134 0 3	2,278 4 8	2,943 2 3	182 12 6	3,125 14 9	847 10 1
Mysore ...	1,194 1 11	69 1 1	1,263 3 0	1,586 2 11	81 12 2	1,667 15 1	404 12 1
Hassan ...	1,185 0 6	74 1 0	1,259 1 6	1,859 1 4	115 7 2	1,974 8 6	715 7 0
Kadur ...	3,343 14 7	208 15 11	3,552 14 6	3,676 2 1	227 14 2	3,904 0 3	351 1 9
Shimoga ...	3,928 7 1	230 7 2	4,158 14 3	4,983 15 7	291 5 3	5,275 4 10	1,116 6 7
Chitaldrug ...	529 0 8	33 1 1	562 1 9	1,178 9 6	73 10 6	1,252 4 0	690 2 3
Total ...	17,765 4 9	1,079 7 0	18,844 11 9	22,877 9 6	1,351 11 8	24,229 5 2	5,384 9 5

The increase of revenue was due partly to increased consumption of ganja and partly to the levy of license fees in accordance with the revised scale sanctioned in Government Proceedings No. 4489-98—R. F. 176-92, dated 9th September 1894.

Section II—Opium.

71. *Retail Opium Shops and Population per Shop.*—The retail shops numbered 87 against 67 in the previous year; and the population for each shop was 55,672 against 72,291 in the previous year as per following particulars :—

Districts.	Population.	No. of shops.		Population per shop.	
		1893-94.	1894-95.	1893-94.	1894-95.
Bangalore City	80,285	4	3	20,071	26,761
Rest of Bangalore District ...	622,628	9	9	69,181	69,181
Kolar	591,030	9	10	65,670	59,103
Tumkur	580,786	6	16	96,798	36,299
Mysore Town	74,048	5	4	14,810	18,512
Rest of Mysore District ...	1,107,766	13	17	85,213	65,162
Hassan	514,952	5	9	102,990	57,217
Kadur	330,063	8	8	41,258	41,258
Shimoga	527,981	5	6	105,596	87,996
Chitaldrug	413,984	3	5	137,995	82,797
Total ..	4,843,523	67	87	72,291	55,672

The increase in the number of shops was due to the opening of additional shops to meet the wants of the public.

72. *Consumption of Opium.*—The following table exhibits the consumption of opium as compared with the previous year:—

Districts.	1893-94.		1894-95.		Difference.	
	S.	T.	S.	T.	S.	T.
Bangalore City	561	...	579	15	+ 18	15
Rest of Bangalore District ...	253	3	253	9	+ 0	6
Kolar	396	6	517	$19\frac{6}{16}$	+121	$13\frac{6}{16}$
Tumkur	152	6	155	$21\frac{5}{16}$	+ 3	$15\frac{1}{2}$
Mysore Town	627	12	638	$16\frac{10}{16}$	+ 11	$4\frac{10}{16}$
Rest of Mysore District ...	438	$15\frac{3}{4}$	424	$18\frac{2}{16}$	— 13	$21\frac{10}{16}$
Hassan	187	23	194	$16\frac{10}{16}$	+ 6	$17\frac{10}{16}$
Kadur	404	18	416	$23\frac{12}{16}$	+ 12	$5\frac{2}{4}$
Shimoga	175	...	188	$2\frac{8}{16}$	+ 13	$2\frac{1}{2}$
Chitaldrug	40	$11\frac{1}{4}$	59	2	+ 18	$14\frac{3}{4}$
Total ...	3,236	23	3,429	$\frac{1}{2}$	+192	$1\frac{1}{2}$

73. *Incidence of Opium Consumption.*—The incidence of opium consumption per head of the total population of the Province, excluding the Civil and Military Station of Bangalore, was ·01 tola.

74. *Retail License Fees.*—The following rates of license fees for retail shops were prescribed by Government in Proceedings No. 549, dated 27th June 1894.

	Rate of license fee per mensem Rs. a. p.
1st class shops selling $10\frac{2}{3}$ seers or more of opium per month ...	10 0 0
2nd class selling 8 seers or more per month	3 0 0
3rd class selling $4\frac{4}{15}$ seers ditto	0 8 0
4th class ditto less than $4\frac{4}{15}$ ditto	Nil.

The above fees are payable quarterly in advance.

75. *Opium Revenue.*—The total opium revenue aggregated Rs. 33,438-6-1 against Rs. 30,821-5-9 in the previous year, as per following particulars:—

Districts.	1893-94.			1894-95.			Increase.
	Sale proceeds of opium in Treasuries.	License fees.	Total.	Sale proceeds of opium in Treasuries.	License fees.	Total.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	7,632 6 9	32 7 0	7,664 13 9	7,860 2 6	232 8 0	8,092 10 6	427 12 9
Kolar ...	3,714 13 6	37 0 0	3,751 13 6	4,941 15 2	100 8 0	5,042 7 2	1,290 9 8
Tumkur ...	1,427 5 6	27 0 0	1,454 5 6	1,459 12 3	11 0 0	1,470 12 3	16 6 9
Mysore ...	9,995 5 0	189 5 5	10,184 10 5	9,901 14 1	527 1 2	10,428 15 3	244 4 10
Hassan ...	1,762 1 9	31 8 0	1,793 9 9	1,906 7 11	41 0 0	1,947 7 11	153 14 2
Kadur ...	3,794 8 6	88 8 0	3,883 0 6	3,868 5 9	136 0 0	4,004 5 9	121 5 3
Shimoga ...	1,640 10 0	53 0 0	1,693 10 0	1,764 7 3	98 8 0	1,862 15 3	169 5 3
Chitaldrug ...	379 6 4	16 0 0	395 6 4	581 4 0	7 8 0	588 12 0	193 5 8
Total ...	30,346 9 4	474 12 5	30,821 5 9	32,284 4 11	1,154 1 2	33,438 6 1	2,617 0 4

76. *Incidence of Opium Revenue.*—The incidence of Opium Revenue per head of the total population of the Province, excluding the Civil and Military Station of Bangalore, was 1·3 pies against 1·01 pies in the previous year.

CHAPTER IV—MISCELLANEOUS.

77. *Collections under Miscellaneous Revenue.*—The collections under all items of "Miscellaneous revenue" and "Interest" amounted to Rs. 10,876-15-0, and

2,775-1-5, respectively, against Rs. 8,488-14-1 and 4,002-11-9 in the previous year, as per following details :—

Districts.	1893-94.		1894-95.	
	Excise Miscellaneous.	Interest.	Excise Miscellaneous.	Interest.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	150 1 3	411 5 1	3,823 10 2	298 7 2
Kolar	21 4 0	231 14 3	55 14 0	233 6 5
Tumkur	32 1 6	329 8 5	85 13 6	183 10 9
Mysore	43 8 0	1,721 8 4	34 9 0	1,066 11 7
Hassan	10 4 4	317 15 1	24 13 1	134 0 2
Kadur	86 3 0	79 9 2	63 2 10	48 11 5
Shimoga	95 3 1	200 12 1	78 10 2	91 11 6
Chitaldrug	211 1 2	710 3 4	137 15 7	718 6 5
Huzur Treasury ...	7,839 3 9	...	6,572 6 8	...
Total ...	8,488 14 1	4,002 11 9	10,876 15 0	2,775 1 5

The interest on the arrears of Excise rentals is not shown separately under "Excise revenue" in the financial accounts of the Province, but is credited under the head "XVIII-Interest on arrears of General revenue". Nevertheless with a view to show what amount of interest was collected on account of the arrears of Excise rental, it is exhibited in the foregoing table.

CHAPTER V—FINANCIAL RESULTS.

78. *Gross Receipts.*—The gross receipts for one whole Province, excluding the Civil and Military Station of Bangalore, under all Excise heads, aggregated Rs. 34,25,827-8-1 against Rs. 32,21,210-11-1 in the previous year, as per particulars below :—

Heads of receipts.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p	Rs. a. p.	Rs. a. p.	
Arrack ... Revenue proper ...	16,24,089 7 8	17,90,670 0 2	1,66,580 8 6	.....
Arrack ... Local cess	91,691 13 10	1,00,273 15 1	8,588 1 3	.....
Arrack ... Total ...	17,15,781 5 6	18,90,949 15 3	1,75,168 9 9	.....
Date Toddy ... Revenue proper ...	13,52,366 8 6	13,60,890 8 4	8,523 15 10	.....
Date Toddy ... Local cess	81,579 14 0	89,446 15 8	7,867 1 8	.....
Date Toddy ... Total ...	14,33,946 6 6	14,50,337 8 0	16,391 1 6	.....
Bagani Toddy ... Revenue proper ...	10,192 5 9	12,831 2 9	2,638 13 0	.....
Bagani Toddy ... Local cess	599 0 0	800 15 1	201 15 1	.....
Bagani Toddy ... Total ...	10,791 5 9	13,632 1 10	2,840 12 1	.....
Country Beer	839 1 9	638 4 9	.....	200 13 0
Foreign Liquors	1,697 8 0	1,725 0 0	27 8 0	.....
Ganja ... Revenue proper ...	17,765 4 9	22,877 9 6	5,112 4 9	.....
Ganja ... Local cess	1,079 7 0	1,351 11 8	272 4 8	.....
Ganja ... Total ...	18,844 11 9	24,229 5 2	5,384 9 5	.....
Opium	30,821 5 9	35,438 6 1	2,617 0 4	.....
Miscellaneous	8,488 14 1	10,876 15 0	2,388 0 11	.....
Grand Total ...	32,21,210 11 1	34,25,827 8 1	2,04,616 13 0	.....
Increase	.....	.....	2,04,616 13 0	.....

The above statement shows that there was an increase under all heads except country beer. The first item which claims attention is arrack, under which a large increase of Rs. 1,75,168-9-9 was realized, and the next item is late toddy which gave an increase of Rs. 16,391-1-6.

79. *Incidence of total Excise Revenue.*—The incidence of total excise revenue per head of population was Re. 0-11-1 against Re. 0-10-7 in the previous year, as per under mentioned details:—

Districts.	Population.	Total Excise Revenue.						Incidence.					
		1893-94.			1894-95.			1893-94.			1894-95.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Bangalore excluding Civil and Military Station ...	702,913	7,97,642	4	5	8,63,449	0	7	1	2	2	1	3	7
Kolar	591,030	5,31,968	3	11	5,78,649	3	7	0	14	5	0	15	8
Tumkur	580,786	3,05,531	5	9	3,16,695	5	7	0	8	4	0	8	8
Mysore	1,181,814	6,09,321	10	9	6,42,514	0	11	0	8	3	0	8	7
Hassan	514,952	2,22,205	0	7	2,40,274	3	3	0	6	10	0	7	5
Kadur	330,063	2,89,778	9	4	3,14,652	12	8	0	14	0	0	15	3
Shimoga	527,981	2,31,326	12	9	2,34,355	0	10	0	7	0	0	7	1
Chitaldrug	413,984	2,33,436	11	7	2,35,237	12	8	0	9	0	0	9	1
Total ...	4,843,523	32,21,210	11	1	34,25,827	8	1	0	10	7	0	11	1

80. *Expenditure.*—The total expenditure under all heads aggregated Rs. 2,13,955-0-9 against Rs. 2,64,392-12-3 in the previous year, as per particulars annexed below:—

No.	Items.	1893-94.			1894-95.			Difference.
		Rs.	a.	p.	Rs.	a.	p.	
1	Pay of Excise Commissioner ...	10,200	0	0	10,200	0	0	...
2	Fixed travelling allowance of ditto ...	900	0	0	900	0	0	...
3	Pay of Assistant to Excise Commissioner	5,233	5	4	6,000	0	0	...
4	Pay of Special Assistant Commissioner.	6,440	0	0	480	0	0	...
5	Head-quarters establishment ...	15,284	1	2	12,006	6	2	...
6	District ditto	1,856	10	8	3,818	2	1	...
7	Executive staff (General)	15,467	10	10	20,859	10	10	...
8	Detective staff	12,159	11	7	11,788	4	4	...
9	Contingencies	1,511	8	2	1,424	2	1	...
10	Batta to officials not drawing fixed allowance	767	14	7	3,078	4	4	...
11	Instruments, furniture, &c. ...	8,180	5	2	368	0	0	...
12	Bonus to officials of the Excise Department	4,349	11	3	1,073	5	4	...
13	Travelling allowance	2,723	11	8	...			...
14	Payment to Civil and Military Station on account of its share of the toddy revenue.	36,516	9	5	23,826	2	10	...
15	Price of opium including wastage ...	12,176	6	9	18,164	12	11	..
16	Secret service and rewards ...	93	10	0	50	4	4	...
17	Establishment entertained in the Comptroller's office for auditing the accounts of the Excise Department.	700	0	0	Included in the Comptr's. Budget.			...
18	Temporary establishment... ...	225	0	0	25	0	0	...
19	Toddy ditto	44,206	13	4	49,802	0	5	...
20	Toddy temporary establishment ...	458	6	5	40	0	0	...
21	Contingencies of Toddy Department ...	713	2	5	747	9	0	...
22	Travelling allowances of ditto ...	880	7	0	1,114	7	6	...
23	Toddy Amani establishment ...	2,593	12	1	3,452	4	2	...
24	Toddy contingencies	23,144	4	7	...			...
25	Other items	80	5	0	1,422	1	0	...
26	Remuneration paid to contractors for carrying liquor from Distillery to the Bonded Depôts, &c.	57,579	4	10	43,314	3	5	...
	Total Expenditure for the Province ..	2,64,392	12	3	2,13,955	0	9	50,437 11 6

81. *Surplus.*—The total expenditure of Rs. 2,13,955-0-9 being deducted from the gross revenue, *viz.* Rs. 34,25,827-8-1, the surplus of the year under report was Rs. 32,11,872-7-4 as compared with Rs. 29,56,817-14-10 of the previous year.

CHAPTER VI—MEASURES FOR THE PROTECTION OF EXCISE REVENUE.

82. *Preventive and Detective Work.*—The preventive and detective work was performed tolerably well. 297 cases against Excise Laws and Rules affecting 392 persons were prosecuted before the Magistracy against 341 cases affecting 498 persons in the previous year. Annexed is a statement showing the general results for each District.

Districts.	Years.	Dilution of liquor.			Illicit Distillation.			Smuggling of contraband liquor.			Other offence.			Total.		
		No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	No. of persons convicted.	No. of cases prosecuted.	No. of persons concerned.	
Bangalore ...	1893-94 ...	3	3	3	...	...	...	...	...	...	24	32	26	27	35	2
	1894-95 ...	3	3	2	...	...	...	...	...	...	22	25	22	25	28	2
Kolar ...	1893-94 ...	4	6	4	...	...	...	...	...	...	22	33	27	26	39	3
	1894-95 ..	10	11	10	1	3	3	...	...	...	33	42	33	44	56	4
Tumkur ...	1893-94 ...	1	1	1	...	...	...	...	...	...	62	74	68	63	75	6
	1894-95 ...	...	...	...	...	...	...	...	...	...	18	21	19	18	21	1
Mysore ...	1893-94 ...	3	7	4	...	...	...	...	...	...	33	62	56	36	69	6
	1894-95 ...	2	2	2	...	...	...	...	...	...	37	65	55	39	67	5
Hassan ...	1893-94 ...	1	1	1	...	...	...	...	...	...	40	53	38	41	54	3
	1894-95 ...	2	2	2	1	2	...	...	...	...	49	65	56	52	69	5
Kadur ...	1893-94 ...	6	6	6	4	4	4	4	7	7	35	36	28	49	53	4
	1894-95 ...	2	2	2	2	2	2	3	4	4	40	45	40	47	53	4
Shimoga ...	1893-94 ...	6	6	6	8	19	17	1	1	1	57	103	96	72	129	12
	1894-95 ...	7	7	7	9	20	19	2	2	2	38	44	40	56	73	6
Chitaldrug ...	1893-94 ...	...	...	...	...	...	...	...	...	...	27	44	41	27	44	4
	1894-95 ...	...	...	...	...	...	...	...	...	...	16	25	24	16	25	2
Total ...	1893-94 ...	24	30	25	12	23	21	5	8	8	300	437	380	341	498	43
	1894-95 ...	26	27	25	13	27	24	5	6	6	253	332	289	297	392	31

83. *Particulars of Cases of Illicit Distillation and Smuggling of Contraband Liquor.*—The particulars of the 13 cases of illicit distillation and 5 cases of smuggling of contraband liquors, referred to in the last preceding statement, are as follow:—

(1) *Police* Dafadar Ghouse Khan of the Malur taluk, who has been invested with the powers of Excise officer under the Excise Act, apprehended three persons at Doddamale village in the Malur taluk for having illicitly manufactured arrack in May 1895. The District Magistrate tried the case and sentenced the 1st prisoner to two months' rigorous imprisonment and to pay a fine of Rs. 50, and the 2nd and 3rd prisoners to 20 days' rigorous imprisonment and to pay a fine of Rs. 15 each. The District Magistrate ordered the grant of a reward of Rs. 40 to be paid to the following persons through whose prompt action the case was detected:—

	Rs.
Honnappa, informant	20
Ghouse Khan, Police Dafadar	10
Two Police Constables at Rs. 5 each	10
	40

(2) Detective Assistant Supervisor, Aimam, prosecuted two persons of Arsikere on a charge of having illegally distilled arrack from toddy at Kurubarahalli in the Arsikere taluk, in December 1894. The Taluk Magistrate fined the 1st accused Rs. 20 and the 2nd accused Rs. 10; but on appeal the District Magistrate acquitted them of the charge and refunded the fines.

(3) Detective Assistant Supervisor, Mascarenhas, prosecuted two persons before the Taluk Magistrate, Shikarpur, on a charge of having illegally manufactured arrack at Basvanahalli, Shikarpur taluk, in September 1894. Both the accused were convicted and sentenced to undergo rigorous imprisonment for 7 days and to pay a fine of Rs. 3 each.

(4) Detective Assistant Supervisor, Syed Abdul Karim, charged a lambani with having clandestinely manufactured arrack at Arahatadelu, Lambani Thanda, on 30th October 1894. The accused was convicted by the 1st Class Magistrate, Shimoga, and sentenced to pay a fine of Rs. 50, in default to suffer one month's rigorous imprisonment.

(5) Detective Assistant Supervisor, Syed Abdul Karim, detected another illicit distillation case at Aratodalu, Lambani Thanda, Shimoga taluk on 31st October 1894. Three Lambanies were concerned in it. They were placed before the 1st Class Magistrate, Shimoga, who convicted them and sentenced the 1st prisoner to suffer rigorous imprisonment for one month and the remaining two prisoners to pay a fine of Rs. 10 each.

(6) Detective Assistant Supervisor, Guru Rao, charged a Lambani with having carried on distillation of arrack at Donder Ghatta Thanda, Chennagiri taluk on 5th October 1894. The accused was sentenced by the Amildar-Magistrate of Channagiri to pay a fine of Rs. 50.

(7) On information given by the *Talvar*, Koratagere, Shikarpur taluk, two persons were prosecuted for having illicitly distilled arrack at Koratagere on 26th November 1894. Both the accused were found guilty and sentenced by the Taluk Magistrate to pay a fine of Rs. 30 and 10, respectively, and a reward of Rs. 10 was ordered to be paid to the Talvar.

(8) On 5th November 1894, Detective Assistant Supervisor, Mascarenhas, received information of illicit distillation of arrack at Hirejambur, Shikarpur taluk. On searching the houses of three suspected persons the instruments and vessels of distillation, together with $3\frac{1}{2}$ bottles of arrack (22° U. P.) were found. The accused were placed before the Taluk Magistrate, Shikarpur, who sentenced the 1st and 3rd accused to suffer one month's rigorous imprisonment and to pay a fine of Rs. 40 each, and acquitted the 2nd accused.

(9) On information given by the *Patel* of Basvanhalli, Shikarpur taluk, two persons were prosecuted on a charge of illegally manufacturing arrack in April 1895. The 1st Class Magistrate, Shimoga, sentenced them to suffer rigorous imprisonment for one month and to pay a fine of Rs. 3 each. A reward of Rs. 6 was ordered to be paid to the Patel.

(10) On the 9th April 1895, Detective Assistant Supervisor, Aimen, found a Lambani illegally manufacturing arrack at Gowdanaikanhalli, Shimoga taluk. He was placed before the Taluk Magistrate, who sentenced him to pay a fine of Rs. 10 or in default to suffer five days' simple imprisonment.

(11) On 10th June 1895, the Police Station House Officer at Shikarpur received information that five persons were carrying on illicit manufacture of arrack, at Udugani, Shikarpur taluk, and apprehended the accused and placed them before the Taluk Magistrate who sentenced the first accused to pay a fine of Rs. 30, and each of the other accused to suffer rigorous imprisonment for thirty days.

(12) On 23rd August 1894, Detective Assistant Supervisor, Gulam Muhammed, apprehended a Lambani for illicitly manufacturing arrack in the Boppungi Estate, Koppa taluk. Three bottles full of arrack, together with the apparatus used in distillation, were seized. The accused was found guilty by the Koppa Taluk Magistrate and sentenced to suffer rigorous imprisonment for thirty days.

(13) On 26th May 1895, Detective Assistant Supervisor, Ranganatha Mudaliar, apprehended a person for having illegally distilled arrack at Yerehalli, Tarikere taluk. The accused was placed before the Taluk Magistrate, Tarikere, who sentenced him to pay a fine of Rs. 40 or in default of payment to undergo fifteen days' simple imprisonment.

(1) The Police Station House Officer of Tirthahalli apprehended one Sidda, in August 1894, while importing a bottle of arrack from British Territory. The accused was placed before the Taluk Magistrate of Tirthahalli, who found him guilty and sentenced him to pay a fine of one rupee.

(2) Detective Assistant Supervisor, Madan Singh, found one Venkata of Bedar caste, bringing four drams of arrack from Her Majesty's Territory on 3rd November 1894. The strength of the arrack was 35° under proof. The accused was sentenced by the Nagar Taluk Magistrate to pay a fine of Rs. 15.

(3) The Police found one Amir bringing eight drams of arrack from South Canara into the Mysore Province. The accused was placed before Mudigere Taluk Magistrate who sentenced the accused to undergo five days' rigorous imprisonment.

(4) The Police found one Guru Nanja importing eight drams of arrack into the Mysore Territory from Her Magesty's Territory on 26th November 1894. The accused was placed before the Taluk Magistrate of Mudgere who sentenced him to undergo five days' rigorous imprisonment.

(5) Mr. Hayes, Excise Assistant Supervisor, found two persons importing 40 drams of arrack each from South Canara on the 25th February 1895. The accused were placed before the Taluk Magistrate who sentenced them to pay a fine of Rs. 25 each.

84. *Fines inflicted by the Magistracy.*—The fines inflicted by the Magistracy under Excise Laws during the year under report amounted to Rs. 2,048-2-0, of which Rs. 71 were ordered to be paid by them as rewards to the Government officials through whose exertions the cases concerned were detected.

85. *Departmental Rewards.*—The following departmental rewards were paid during the year :—

Amounts.	To whom paid.	For what purpose paid.
Rs. a. p.		
3 0 0	Munavarkhan, Octroi peon	For having furnished information in a case of illegal possession of ganja.
2 0 0	Abdul Razak, Octroi peon	ditto ditto.
20 0 0	Raju Mudaliar Acting Detective Assistant Supervisor.	For having detected a case of illicit importation of arrack from South Canara.
7 0 0	Syed Sadalli, Police constable	For having detected a case of illicit importation of arrack from British Territory.

CHAPTER VII.—General.

86. *Certain Defects in the present Excise System.*—The following defects in the present Excise system have to be rectified :—

(1) At present there are two separate supervising establishments, one for arrack and drugs, and another exclusively for date toddy. The members of both the establishments being, however, appointed as Excise officers under the provisions of the Excise Act, they are in

virtue of their office bound to perform their duties in connection with all kinds of country spirits and country fermented liquors, foreign liquors and drugs. But as, under the existing arrangements, they are confined to their respective branches, the work is not satisfactorily performed. It is of the utmost importance that close, intelligent and frequent supervision should be exercised over the depôts of all descriptions and date groves. But at present the executive establishment being divided the supervision is far from being sufficient. Therefore the amalgamation of the two establishments into one "Inspection Staff," which is urgently called for, has been recommended to Government.

(2) The extra Shroffs who have been appointed for the convenience of the "Separate arrack shop-keepers" in the towns of Bangalore and Mysore and Kolar Gold Fields to receive still-head duty from them *daily* at all hours of the day, do not belong to the permanent Government establishment, and their cost is borne by the "Separate shop-keepers." These Shroffs' duties being connected with transactions of large sums of money, it is desirable that they should be transferred to the permanent scale, the cost being borne by Government. A proposition has been submitted to Government on the subject.

(3) It has been found from experience that under the present system of farming the vend of date toddy, it is not possible to prevent altogether the over-working of date trees and the tapping of immature trees; and that therefore the date groves are deteriorating in most parts of the Province. The system which seems to be best adapted for protecting them from destruction, is the "Tree tax" system which has been for the same reason, introduced with great success into most of the Districts of the Madras Presidency. Under this system the trees fit for tapping will be marked by Excise Officers; and only such marked trees will be taxed and licensed for the manufacture of toddy. Some extra establishment will be required for marking and supervising the tapping of the trees, but the cost of such establishment will be more than counterbalanced not only by the additional revenue which will be derived from the tree tax, as has been the case in the Madras Presidency, but also by the prevention imposed on the tapping of immature trees.

87. *General Remarks.*—(1) The thanks of the Excise Commissioner are due to his Assistant Mr. Davy, for having efficiently supervised the Government Central Distillery and Bonded Depôts, and the work of the executive staff; and for having brought to notice certain irregularities connected with "Bung wastage" in Bonded Depôts, whereupon detailed instructions were issued by the Excise Commissioner in view to prevent such irregularities in future.

(2) The relations between the Excise officers and those of other departments, such as the Police and Octroi, have been good. Certain powers of Excise officers under the Excise and Opium Acts have been conferred on the members of the Police and Octroi departments. Several members of the Police and Octroi departments at Bangalore and of the Police in Shimoga and Kadur Districts, detected some cases under Excise Laws. No complaints of vexations proceedings under Excise Laws on the part of Government servants have been received.

(3) The good work done by the Detective Assistant Supervisors is detailed in para 83 above. The members of the general staff also on the whole did their work with sufficient zeal and energy. Those deserving of special notice are:—

Mr. M. Pereira, Head Supervisor; Mr. Rozario, Distillery officer, Mr. Cullis, Assistant Supervisor, Mysore District; Assistant Supervisors Rajendram Pille and Nadamuni Pille, Bangalore District; Assistant Supervisors Prakasam Naidu and Syed Abbaskhan, Kolar District; Assistant Supervisor Rangaiya Naidu, Tumkur District; Mr. Hayes, Assistant Supervisor, Kadur District; Narayanswami Mudaliar, Toddy Daroga, Chitaldrug District; Mr. Lovery, Assistant Supervisor,

No. I.—Total Revenue derived from Duties upon Consumption of Spirits, Fermented Liquors and Drugs in the Mysore State for 1894-95.

Names of Districts.	Population.			Number of persons to the square mile.	Revenue from Duty, rental or license fees.				Incidence per head of population.	Number of licenses for retail of any of the foregoing (country spirits)	Population per license.	Remarks.
	Muhammadans.	Hindus and others.	Total.		Spirits (country)	Foreign liquors, Beer and other fermented liquors (Toddy)	Drugs and miscellaneous.	Total Excise revenue.				
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Bangalore	45,335	657,578	702,913	275·9	6,10,135 6 10	2,31,415 11 8	15,525 7 5	8,56,876 9 11	1 3 6	239	2,941	
Kolar	32,405	558,625	591,031	192·2	4,31,336 0 10	1,38,594 10 7	8,718 8 2	5,78,649 3 7	0 15 8	184	3,212	
Tumkur	25,241	555,545	580,786	141·9	57,818 12 3	2,54,194 0 10	4,682 8 6	3,16,695 5 7	0 8 9	43	13,507	
Mysore	48,501	1,133,313	1,181,814	236·0	2,05,848 2 4	4,24,524 7 3	12,131 7 4	6,42,514 0 11	0 8 8	68	17,379	
Hassan	13,655	501,297	514,952	197·8	1,19,878 12 2	1,16,448 9 7	3,946 13 6	2,40,274 3 3	0 7 5	42	12,261	
Kadur	15,565	314,497	330,063	125·2	2,49,903 10 0	56,777 9 10	7,216 14 3	3,14,652 12 8	0 15 3	107	3,084	
Shimoga	30,197	647,784	527,981	132·4	1,31,806 6 5	45,331 12 2	7,971 8 10	2,34,355 0 10	0 7 1	174	3,034	
Chitaldrug	18,182	395,802	413,984	103·6	34,222 12 5	1,93,036 0 8	1,978 15 7	2,35,237 12 8	0 9 1	38	10,894	
Total ..	229,081	4,614,442	4,843,523	173	18,90,949 15 3	14,66,332 14 7	61,972 3 7	34,19,255 1 5	0 11 3	895	5,374	

Chitaldrug District; Srikantaiya, Toddy Daroga, Kadur District; and Chakrapani Mudaliar, Toddy Daroga, Shimoga District.

(4) The subordinates of the Excise Commissioner's office worked with activity, energy and zeal. In consideration of the excellent work, varied experience and general attainments of Sheristadar Venkatrangaiengar, he has been recommended to Government to be raised to the grade of an Assistant Commissioner.

88. *Statistics.*—The following usual statements are hereto appended :—

(1) Demand, collection and balance statement of Excise Revenue, No. 6.

(2) Demand, collection and balance statement of local cess on Excise Revenue, No. 6 A.

(3) Statement of revenue derived from duty upon the consumption of spirits, fermented liquors and drugs.

(4) Statement of revenue derived from duty on the consumption of spirits.

(5) Statement of revenue derived from duty upon the consumption of foreign spirits imported from abroad.

(6) Statement of revenue derived from duty on consumption of country spirits.

(7) Statement of materials from which country spirit is distilled.

(8) Statement of revenue derived from wine, beer and fermented liquors.

(9) Statement of revenue derived from opium, and preparations of opium, such as madath.

(10) Statement of revenue derived from ganja and its preparations.

L. RICKETTS,
Excise Commissioner in Mysore.

No. II.—Revenue derived from Duty on the Consumption of Spirits in the Mysore State for 1894-95.

Names of Districts.	Population.			Number of persons to the square mile.	Number of wholesale licenses.	Revenue from Excise duty license fees on—			Incidence per head.	Number of licenses for retail (country spirits and foreign spirits).	Population per license.
	Muhammadans.	Hindus and others.	Total.			Foreign spirits.	Country spirits.	Total.			
						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
Bangalore	45,335	657,578	702,913	275·9		320 0 0	6,10,135 6 10	6,10,455 6 10	0 13 10	246	2,854
Kolar	32,405	558,625	591,031	192·2		350 0 0	4,31,336 0 10	4,31,686 0 10	0 11 8	189	3,127
Tumkur	25,241	555,545	580,786	141·9		75 0 0	57,818 12 3	57,893 12 3	0 1 7	45	12,906
Mysore	48,501	1,133,313	1,181,814	236·0	Nil	450 0 0	2,05,848 2 4	2,06,298 2 4	0 2 9	78	15,151
Hassan	13,655	501,297	514,952	197·8		150 0 0	1,19,878 12 2	1,20,028 12 2	0 3 9	45	11,443
Kadur	15,565	314,498	330,063	125·2		280 0 0	2,49,903 10 0	2,50,183 10 0	0 12 1	114	2,895
Shimoga	30,197	497,784	527,981	132·4		100 0 0	1,81,806 6 5	1,81,906 6 5	0 5 6	176	3,000
Chitaldrug	18,182	395,802	413,984	103·6		.....	34,222 12 5	34,222 12 5	0 1 4	38	10,894
Total ...	229,081	4,614,442	4,843,523	173		1,725 0 0	18,90,949 15 3	18,92,674 15 3	0 6 3	931	5,202

No. III.—Revenue derived from Duty upon the Consumption of Foreign Spirits imported from abroad into the Mysore State for 1894-95.

Names of Districts.	Population.			Number of persons to the square mile.	No. of licenses.		Rate of licensed duty.		Still-head and import duty and amount of license fees.							Incidence of revenue per head.	Population per retail license.
	Muhammedans.	Hindus and others.	Total.		Wholesale.	Retail.	Wholesale.	Retail.	Rate of duty per imperial gallon (London Proof).	Number of gallons on which duty was levied.	Average strength.	Total duty collected.	Amount of wholesale license fees.	Amount of retail license fees.	Total revenue.		
							Rs.	Rs.					Rs.	Rs.	Rs.	Pies.	
Bangalore	45,335	657,578	702,913	275·9	...	7	25	50					25	295	320	·08	100,416
Kolar	32,405	553,625	591,031	192·2	1	5	25	50					25	325	350	·1	118,206
Tumkur	25,241	555,545	580,786	141·9	...	2	...	50					...	75	75	·02	490,393
Mysore	48,501	1,133,313	1,181,814	236·0	...	10	...	50					...	450	450	·07	118,181
Hassan	13,655	551,297	514,952	197·8	...	3	...	50	Nil	Nil	Nil	Nil	...	150	150	·05	171,651
Kadur	15,565	314,498	330,063	125·2	1	7	25	50					25	255	280	·1	47,152
Shimoga	30,197	497,784	527,981	132·4	...	2	...	50					...	100	100	·03	263,991
Chitaldrug	18,182	395,802	413,984	103·6	...	...	...	...					...	...	...	...	...
Total ...	229,081	4,614,442	4,843,523	173	2	36	...	...					75	1,650	1,725	·06	134,542

No. IV.—I Revenue derived from Duty on Consumption of Country Spirits in the Mysore State for 1894-95.

Names of Districts.	Population.				Number of Government Distilleries.	Number of Licenses.		Rate of licensed fee.		Amount of revenue including license fees.				Consumption in imperial gallons.		Average strength.	Consumption in imperial gallons (London Proof).		Rate of duty per imperial gallon (London Proof).	Total Revenue.	Revenue per head.	Revenue per retail license.
	Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.		Wholesale shops.	Retail shops.	Wholesale.	Retail.	Still-head duty including rental of Vend Farms.	Farming of Stills not of fixed capacity.	Contract of out stills of fixed capacity.	Total.									
										Rs. a. p.			Rs. a. p.	Gls.	Drs.		Gls.	Drs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	45,335	657,578	702,913	275·9	1	...	239	...	The right of vend is put up to auction.	6,10,135 6 10	Nil	Nil	6,10,135 6 10	141,363	8	20 U. P.	113,090	27	(5—0—0.)	6,10,135 6 10	0 13 10	2,552 13 10
Kolar ...	32,405	559,625	591,031	192·2	...	...	184	...		4,31,336 0 10			4,31,336 0 10	92,496	18		73,997	5		4,31,336 0 10	0 11 10	2,344 3 5
Tumkur ...	25,241	555,545	580,786	141·9	...	...	43	...		57,818 12 3			57,818 12 3	13,490	45		10,792	36		57,818 12 3	0 1 7	1,344 9 11
Mysore ...	48,501	1,133,313	1,181,814	236·0	..	...	68	...		2,05,848 2 4			2,05,848 2 4	47,691	36		38,153	18		2,05,848 2 4	0 2 10	3,027 2 10
Hassan ...	13,655	501,297	514,952	197·8	...	...	42	...		1,19,878 12 2			1,19,878 12 2	26,604	35		21,283	38		1,19,878 12 2	0 3 8	2,854 4 1
Kadur ...	15,565	314,498	330,063	125·2	...	...	107	...		2,49,903 10 0			2,49,903 10 0	56,580	34		45,244	27		2,49,903 10 0	0 12 1	2,335 8 10
Shimoga ...	30,197	497,784	527,981	132·4	...	...	174	...		1,81,806 6 5			1,81,806 6 5	41,886	25		33,509	10		1,81,806 6 5	0 5 6	1,044 13 10
Chitaldrug ...	18,182	395,802	413,984	103·6	...	...	38	...		34,222 12 5			34,222 12 5	7,741	34		6,193	17		34,222 12 5	0 1 3	900 9 7
Total ...	229,081	4,614,442	5,843,523	178	1	...	895	...	...	18,90,949 15 3	...	...	18,90,949 15 3	427,855	31	...	342,284	25	...	18,90,949 15 3	0 6 2	2,112 12 8

No. V.—Material from which Country Spirit is distilled in the Mysore State for 1894-95.

Names of Districts.	Population.				From Grain Molasses.					From molan (Brass in latifolio).					Tari.					Vellum Bark or Bark of Bile Jali (acacia Leucophlœa) Jaggery, and Molasses				
	Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.	Number of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	Number of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	Number of licenses.	Revenue from licenses.	Revenue from fixed duty.	Total.	Population supplied.	Number of license.	Revenue from license. (Rental.)	Revenue from fixed duty.	Total.	Population supplied.
																					Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bangalore ...	45,335	657,578	702,913	275·9																239	44,814 14 7	5,65,320 8 3	6,10,135 6 10	
Kolar ...	32,405	558,625	591,031	192·2																184	63,447 0 0	3,67,889 0 10	4,31,336 0 10	
Tumkur ...	25,241	555,545	580,786	141·9																43	4,179 0 0	53,639 12 3	57,818 12 3	
Mysore ...	48,501	1,133,313	1,181,814	236·0	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	68	15,457 0 1	1,90,391 2 3	2,05,848 2 4	Information not available.
Hassan ...	13,655	501,297	514,952	197·8																42	13,050 12 7	1,06,827 15 7	1,19,878 12 2	
Kadur ...	15,565	314,498	330,063	125·2																107	24,207 4 5	2,25,696 5 7	2,49,903 10 0	
Shimoga ...	30,197	497,784	527,981	132·4																174	14,431 4 0	1,67,375 2 5	1,81,806 6 5	
Chitaldrug ...	18,182	395,802	413,984	103·6																38	3,333 9 1	30,889 3 4	34,222 12 5	
Total ...	229,081	4,614,442	4,843,523	173	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	895	1,82,290 12 9	17,08,029 2 1	18,90,949 15 3	

No. VI.—Revenue derived from Wine, Beer and Fermented Liquors in the Mysore State for 1894-95.

Names of Districts.	Population.				Number of wholesale licenses.	Number of licenses for retail of.					Revenue derived from—						Incidence per head.	Population for retail license.
	Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.		Wine.	Beer (Country).	Toddy or Tari (fermented).	Pachwai or pandid (Rice Beer).	Other kinds of fermented liquors (to be specified in a note).	Wine.	Beer (Country).	Tari or Toddy (fermented).	Pachwai or pandid (Rice Beer.)	Other kinds of fermented liquors (viz., Bagani Toddy).	Total revenue.		
												Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
Bangalore	45,335	657,578	702,913	275·9		...	3	349				638 4 9	2,30,457 6 11		.....	2,31,095 11 8	0 5 3	2,141
Kolar	32,405	558,625	591,031	192·2		...	..	348				.....	1,38,244 10 7		.....	1,38,244 10 7	0 3 9	1,698
Tumkur	25,241	555,545	580,786	141·9		...	...	596				.....	2,54,119 0 10		.....	2,54,119 0 10	0 7 0	974
Mysore	48,501	1,133,313	1,181,814	236·0	Nil	...	...	930	Nil	Nil	Nil	.....	4,24,084 7 3	Nil	.....	4,24,084 7 3	0 5 9	1,270
Hassan	13,655	501,297	514,952	197·8		...	...	220				.....	1,14,532 15 0		1,765 10 7	1,16,298 9 7	0 3 7	2,340
Kadur	15,565	314,498	330,063	125·2		...	...	113				.....	54,803 14 8		1,693 11 2	56,497 9 10	0 2 9	2,921
Shimoga	30,197	497,784	527,981	132·4		...	...	115				.....	35,059 0 1		10,172 12 1	45 231 12 2	0 1 4	4,591
Chitaldrug	18,182	395,802	413,984	103·6		..	...	381				.....	1,99,036 0 8		.....	1,99,036 0 8	0 7 8	1,087
Total ...	229,081	4,614,442	4,843,523	173·		...	3	3,052				638 4 9	14,50,337 8 0		13,632 1 10	14,64,607 14 7	0 4 10	1,587

No. VII.—Revenue derived from Opium and preparations of Opium such as Madath, Chanda in the Mysore State for 1894-95.

Names of Districts.	Population.				Number of licenses.	Rate of license duty.	Quantity of Opium retailed.		Fixed duty thereon.	Total revenue.	Incidence per head.	Population per license.	Remarks.
	Muhammadans.	Hindus and others.	Total.	Number of persons to the square mile.			Seers.	Tolas.		Rs. a. p.	Rs. a. p.		
Bangaloro	45,335	657,578	702,913	275·9	12	A license fee of Rs. 10 per mensem for a 1st Class shop selling $10\frac{2}{3}$ seers or more per month. Rs. 3 for 2nd Class shop selling 8 seers or more. Annas eight for 3rd Class shop selling $4\frac{4}{15}$ seers per month. No fee for 4th Class shop selling less than $4\frac{4}{15}$ seers per month.	838	10	...	8,092 10 6	0 0 2	58,576	
Kolar	32,405	558,625	591,031	192·2	10		527	$8\frac{4}{8}$	...	5,042 7 2	0 0 2	59,103	
Tumkur	25,241	555,545	580,786	141·9	16		155	17	...	1,470 12 3	0 0 ·4	30,674	
Mysore	48,501	1,133,313	1,181,814	236·0	21		1,056	$2\frac{1}{2}$	...	10,428 15 3	0 0 8	5,658	
Hassan	13,655	501,297	514,952	197·8	9		203	$8\frac{4}{8}$	...	1,947 7 11	0 0 ·5	57,217	
Kadur	15,565	314,498	330,063	125·2	8		412	15	...	4,004 5 9	0 0 2	41,258	
Shimoga	30,197	497,784	527,981	132·4	6		188	5	...	1,862 15 3	0 0 ·6	87,997	
Chitaldrug	18,182	395,802	413,984	103·6	5		62	0	...	588 12 0	0 0 ·2	79,160	
Total ...	229,081	4,614,442	4,849,523	173	87		3,443	$13\frac{1}{2}$	...	33,488 6 1	0 0 1·3	54,523	

No. VIII.—Revenue derived from Hemp (Ganja) and preparations thereof in the Mysore State 1894-95.

Names of Districts.	Population.			Number of persons to the square mile.	Number of licenses for retail of.					License duty on.					Fixed duty.				Quantity sold Indian maunds.					Total revenue from.					Incidence per head.	Population per retail license.	Remarks.
	Muhammadans.	Hindus and others.	Total.		Number of wholesale licenses.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations (Majum.)	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.			
											Rs. a. p.				Rs. a. p.	Rs. a. p.				Rs. a. p.	Seers. Tolas.			Seers. T.	Seers. Tolas.	Rs. a. p.				Rs. a. p.	P.		
angalore ...	45,335	657,578	702,913	275·9	13	25	.....	.....	.....	25	226 0 0	.....	.....	.....	226 0 0	3,183 2 9	.....	.....	.....	3,182 2 9	10,581 0	.....	.....	107 0	10,688 0	3,409 2 9	.....	.....	.....	3,409 2 9	9	28,117	
Kolar ...	32,405	558,625	591,031	192·2	11	19	.....	.....	.....	19	328 3 0	.....	.....	.....	328 3 0	3,292 0 0	.....	.....	.....	3,292 0 0	5,967 0	.....	.....	272 0	6,239 0	3,620 3 0	.....	.....	.....	3,620 3 0	1·2	31,107	
Tumkur ...	25,241	555,545	580,786	141·9	7	22	.....	.....	.....	22	18 8 0	.....	.....	.....	18 8 0	3,107 6 9	.....	.....	.....	3,107 6 9	5,632 0	.....	.....	.....	5,632 6	3,125 14 9	.....	.....	.....	3,125 14 9	1	26.399	
Mysore ...	48,501	1,133,313	1,181,814	236·0	9	25	.....	.....	.....	25	278 0 0	.....	.....	.....	278 0 0	1,389 15 1	.....	.....	.....	1,389 15 1	13,578 0	.....	.....	582 0	14,160 0	1,667 15 1	.....	.....	.....	1,667 15 1	3	47,273	
Hassan ...	13,655	501,297	514,952	197·8	4	11	.....	.....	.....	11	12 0 0	.....	.....	.....	12 0 0	1,962 8 6	.....	.....	.....	1,962 8 6	4,228 0	.....	.....	.....	4,228 0	1,974 8 6	.....	.....	.....	1,974 8 6	7	46,813	
Kadur ...	15,565	314,498	330,063	125·2	7	12	.....	.....	.....	12	30 0 0	.....	.....	.....	30 0 0	3,874 0 3	.....	.....	.....	3,874 0 3	7,820 0	.....	.....	.....	7,820 0	3,904 0 3	.....	.....	.....	3,904 0 3	2	27,505	
Shimoga ..	30,197	497,784	527,981	132·4	8	22	.....	.....	.....	22	322 12 0	.....	.....	.....	322 12 0	4,952 8 10	.....	.....	.....	4,952 8 0	8,930 0	.....	.....	72 0	9,002 0	5,275 4 10	.....	.....	.....	5,275 4 0	2	23.999	
Chitaldrug ...	18,182	395,802	413,984	103·6	5	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,252 4 0	.....	.....	.....	1,252 4 0	2,199 0	.....	.....	.....	2,199 0	1,252 4 0	.....	.....	.....	1,252 4 0	6	45,998	
Total ...	229,081	4,614,442	4,843,523	173	64	145	.....	.....	.....	145	1,215 7 0	.....	.....	.....	1,215 7 0	23,013 14 2	.....	.....	.....	23,013 14 2	58,935 6	.....	.....	1,033 0	59,968 6	24,229 5 2	.....	.....	.....	24,229 5 2	9	33,404	

Statement showing the Demand, Collection and Balance under the head 'Abkari' or 'Excise on Spirits and Drugs' in the Province of Mysore for the year 1894-95.

Districts.	Demand.											
	Arrears up to the end of last month.											
	On account of the rental or purchase money of Arrack Vend Farms and independent or separate shops, if any.			Toddy.				Ganja.	Opium.	Miscellaneous.	Total.	Still-head duty excluding local cess thereon.
				Date toddy.		Bagani toddy.	Total.					
	From Arrack Vend Farmers.	From separate shop-keepers.	Total.	From Government Farms.	From Farms in Inam Villages.							
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	16 6 9	1,110 5 0	1,126 11 9	27,633 14 1	816 8 11	.....	28,450 7 0	.....	.....	.....	29,577 2 9	5,32,223 14 3
Kolar	302 15 4	.....	302 15 4	8,675 11 5	767 7 8	.....	9,443 3 1	.....	.....	.....	9,746 2 5	3,46,269 4 7
Tumkur	.....	.....	.....	1,361 9 0	151 2 4	.....	1,512 11 4	.....	.....	.....	1,512 11 4	50,486 2 1
Mysore	413 12 7	1,428 11 4	1,843 7 11	69,656 10 7	7,200 2 10	.....	76,856 13 5	429 6 7	61 0 0	.....	79,190 11 11	A.1,79,187 2 11
Hassan	357 14 3	.....	357 14 3	12,400 8 9	237 14 3	31 12 3	12,670 1 3	.....	.....	1,701 13 5	14,729 12 11	A.1,00,545 1 6
Shimoga	17 5 4	.....	17 5 4	261 10 11	.....	96 12 0	358 6 11	.....	.....	.....	375 12 3	1,57,543 10 3
Kadur	416 7 1	.....	416 7 1	214 6 2	.....	.....	214 6 2	.....	.....	.....	630 13 3	2,12,421 3 2
Chitaldrug	696 7 1	.....	696 7 1	21,494 0 10	209 8 4	.....	21,793 9 2	.....	.....	1,706 1 9	24,196 2 0	29,072 12 8
Huzur Treasury	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	2,221 4 5	2,540 0 4	4,761 4 9	1,41,698 5 9	9,472 12 4	128 8 3	1,51,299 10 4	429 6 7	61 0 0	3,407 15 2	1,59,950 4 10	16,07,749 3 5

The difference in the opening balance against.

(1) Bangalore—The reasons are set forth in the foot note of the Provincial D. C. B. statement for June 1895.

(2) Mysore—Ditto ditto

(3) Hassan—Rs. 20-4-3 is deducted from Rs. 49-9-3 which was shown against Bagani Toddy and Ganja and transferred to the debit of the Land revenue (*vide* remarks of the Hassan Deputy Commissioner in the D. C. B. statement for 1894-95).

A—The difference against Mysore and Hassan Districts under still-head duty between the figures of the monthly D. C. B. and annual statements, is that Rs. 1,895 against the former and Rs. 0-8-0 against latter, short shown, as these amounts are price of proof spirits which were erroneously included under duty.

Statement showing the Demand, Collection and Balance under the head 'Abkari' or 'Excise on Spirits and Drugs' in the Province of Mysore for the year 1894-95.

Districts.	Demand—continued.													
	Demand for the current month.													
	Spirits.						Toddy.				Drugs.			
	Arrack.			Beer.		License fees on wholesale and retail vend of foreign liquors.	Date toddy.		Bagani toddy.	Total.	Ganja.			Opium license fees.
	Rental or purchase money.		Total Arrack.	Still-head duty.	License fees.		From Government Farms.	From farms in Inam villages.			Contract amount.	License fees for retail vend.	Total Ganja.	
	From Arrack Vend Formers.	From separate shop-keepers.												
	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	25,569 0 0	B. 18,783 1 28	5,76,576 10 11	600 12 0	.....	320 0 0	C 1,90,536 0 0 240 0 0	11,635 11 0	.....	2,02,441 11 0	2,997 15 2	225 0 0	3,223 15 2	232 8 0
Kolar	22,177 0 0	41,270 0 0	4,09,716 4 7	.....	.....	350 0 0	1,19,119 2 0	9,400 4 4	.....	1,28,519 6 4	3,098 5 8	328 3 0	3,426 8 8	100 8 0
Tumkur	4,179 0 0	.....	54,665 2 1	.....	.....	75 0 0	2,25,591 8 0	11,053 14 0	.....	2,36,645 6 0	2,924 10 3	18 8 0	2,943 2 3	11 0 0
Mysore	6,553 12 11	7,444 0 0	1,93,184 15 10	.....	.....	450 0 0	3,59,262 2 0	28,778 8 0	.....	3,88,040 10 0	1,308 2 11	375 5 9	1,683 8 8	D. 594 14 9
Hassan	12,692 14 4	.....	1,13,237 15 10	.....	.....	150 0 0	1,01,458 8 0	2,130 2 0	1,127 14 0	1,05,216 8 0	1,847 1 4	12 0 0	1,859 1 4	44 0 0
Shimoga	14,474 0 0	.....	1,72,017 10 3	.....	.....	100 0 0	38,233 0 0	492 0 0	9,337 12 2	43,392 12 2	4,361 3 7	322 12 0	4,983 15 7	98 8 0
Kadur	23,906 0 0	.....	2,36,327 3 2	.....	.....	280 0 0	51,772 0 0	667 0 0	1,602 10 5	54,041 10 5	3,646 2 1	30 0 0	3,676 2 1	136 0 0
Chitaldrug	3,152 8 0	.....	32,225 4 8	.....	.....	.....	1,81,052 0 0	1,284 0 0	.....	1,82,346 0 0	1,178 9 6	.....	1,178 9 6	7 8 0
Huzur Treasury	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	1,12,704 3 3	67,497 12 8	17,87,954 3 4	600 12 0	.....	1,725 0 0	12,62,324 4 0	65,441 7 4	12,868 4 7	13,40,643 15 11	21,662 2 6	1,312 12 9	22,974 15 3	1,224 14 9

B. Rs. 13-12-8 excess collections.
C. Rs. 234-6-2 is transferred from Government Toddy to miscellaneous as per Deputy Commissioner's remarks in the annual D. C. B. statement No. 6 for 1894-95.
D. The difference of Rs. 0-5-9 against Mysore District under the head opium License fees between the figures of the monthly D. C. B. and annual statements, is that the amount forms a portion of sale proceeds of Malwa opium which was erroneously shown in the monthly statements and is deducted from this statement.

Statement showing the Demand, Collection and Balance under the head Abkari or 'Excise' on 'Spirits' and Drugs in the Province of Mysore for 1894-95.

Districts.	Demand—concluded.			Collections—continued.										
	Spirits.			Actual collections as per District Treasury Officer's certificate.										
				Spirits.						Toddy.				
				Arrack.				Beer.			Date Toddy.			
	Miscellaneous, including fines, confiscations, &c.	Total demand.	Total including arrears.	Still-head duty.	Rental or purchase money. From arrack vend farmers.	Rental or purchase money. From separate shopkeepers.	Total arrack.	Still-head duty	License fees.	License fees on wholesale or retail vend of foreign liquors.	From Government Farms.	From Farms in Inam villages.	Bagani Toddy.	Total.
	28	29	30	31	32	33	34	35	36	37	38	39	40	41
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore ...	3,823 10 2	7,87,219 3 3	8,16,796 6 0	532,223 14 3	25,569 0 0	19,245, 14 7	5,77,038 12 10	600 12 0	.....	320 0 0	F.C2,01,503 13 4 240 0 0	11,804 0 9	.....	2,13,547 14 1
Kolar ...	55 14 0	5,42,168 9 7	5,51,914 12 0	346,269 4 7	22,177 0 0	41,270 0 0	4,09,716 4 7	.....	.....	350 0 0	1,20,438 8 0	9,672 8 4	.....	1,30,111 0 4
Tumkur ...	J.O.2,400 0 0 86 5 6	2,96,825 15 10	2,98,338 11 2	50,486 2 1	4,179 0 0	.. ...	54,655 2 1	.....	.....	75 0 0	2,25,716 8 2	11,053 14 0	.....	2,86,770 1 2
Mysore ...	34 9 0	5,83,988 10 3	6,63,179 6 2	A.1,79,187 2 11	6,724 0 6	8,732 15 7	1,94,644 3 0	.....	.....	450 0 0	G.3,69,588 0 0	28,939 10 2	.....	3,98,527 10 2
Hassan ...	24 13 1	2,20,532 6 3	2,35,262 3 2	A.1,00,545 1 6	13,050 12 7	... ..	1,13,595 14 1	.....	.....	150 0 0	1,05,525 11 9	2,258 8 3	1,643 4 2	1,09,427 8 2
Shimoga ...	79 14 2	2,20,672 12 2	2,21,048 8 5	1,57,543 10 3	14,431 4 0	.....	1,71,974 14 3	.....	.....	100 0 0	32,497 13 8	492 0 0	9,594 10 5	42,584 8 1
Kadur ...	63 2 10	2,04,524 2 6	2,95,154 15 9	2,12,421 3 2	24,207 4 5	.....	2,36,628 7 7	.....	.....	280 0 0	50,929 6 2	663 0 0	1,593 4 2	53,185 10 4
Chitaldrug ...	J.O.4,080 0 0 137 15 7	2,19,975 5 9	2,44,171 7 9	29,072 12 8	3,333 9 1	.....	32,406 5 9	.....	.....	.....	1,81,186 5 0	1,268 0 0	.....	1,82,454 5 0
Huzur Treasury...	E. 6,572 6 8	6,572 6 8	6,572 6 8	.. ...	.....	.....	.....	.....	.....	.....	... ..	.....	.....	.....
Total ...	17,358 11 0	31 72,479 8 3	33,32,438 13 1	16,07,749 3 5	1,13,371 14 7	69,248·14 2	17,90,370 0 2	600 12 0	.....	1,725 0 0	12,87,625 13 1	66,151 9 6	12,831 2 9	13,66,608 9 4

F. Rs. 2,933-3-8 transferred to statement No. 6 A against Bangalore District, under Government Toddy as the same was erroneously shown in statement No. 6 under collections.
C. For the difference of Rs. 234-6-2 *vide* remarks under column 21.
G. The excess of Rs. 25-6-7 shown against Mysore District, under Government Toddy is that the amount was collected in June 1895 and included by mistake under Land Revenue in the Seringapatam Taluk. This is now rectified in the annual statement.
E. Proportionate share of Distillery establishment paid by Resident's Treasury for 1893-94.
A. *Vide* remarks under column 14.

Statement showing the Demand, Collection and Balance under the head 'Abkari' or 'Excise on Spirits and Drugs' in the Province of Mysore for the year 1894-95.

Districts.	Collections—continued.												
	Actual collections as per District Treasury Officer's certificate.						Remissions sanctioned by Government.						
	Drugs.						On account of the rental or purchase money of arrack Vend Farms and independent or separate shops, if any.			Toddy.			
	Ganja.			Opium Licenses fees.	Miscellaneous.	Total.				Date Toddy:		Bagani Toddy.	Total.
	Contract amount.	License fees for retail vend.	Total Ganja.				Arrack Vend Farmers.	Separate shop keepers.	Total.	Government Farms.	Farms in Inam villages.		
	42	43	44	45	46	47	48	49	50	51	52	53	54
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	2,997 15 2	226 0 0	3,223 15 2	232 8 0	3,823 10 2	7,98,787 8 3	.....	.....	.....	I. 824 7 6	84 4 0	.....	908 11 6
Kolar	3,098 5 8	328 3 0	3,426 8 8	100 8 0	55 14 0	5,43,760 3 7	.....	.....	.....	J. 258 11 7	17 7 6	.....	276 3 1
Tumkur	2,924 10 3	18 8 0	2,943 2 3	11 0 0	J.O. 2,400 0 0		.....	.....	.....	K. 1,158 14 4	151 2 4	.....	1,310 0 8
Mysore	1,308 2 11	278 0 0	1,586 2 11	D. 527 1 2	85 13 6 34 9 0	2,96,450 3 0 5,95,709 10 3	.....	.....	.....	L. 4,706 1 0	.....	.....	4,706 1 0
Hassan	1,847 1 4	12 0 0	1,859 1 4	41 0 0	24 13 1	2,25,098 4 8	.....	.....	.....	.....	.....	.....	.....
Shimoga	4,661 3 7	322 12 0	4,983 15 7	98 8 0	78 10 2	2,19,820 8 1	.....	.....	.....	M. 142 5 3	.....	.....	142 5 3
Kadur	3,646 2 1	30 0 0	3,676 2 1	136 0 0	63 2 10	2,93,969 6 10	.....	.....	.....	.....	.....	.....	.....
Chitaldrug	1,178 9 6	.....	1,178 9 6	7 8 0	J.O. 4,713 1 9		.....	.....	.....	N. 825 4 2	.....	.....	825 4 2
Huzur Treasury ...	.....	.....	.....	.....	137 15 7 6,572 6 8	2,20,897 13 7 6,572 6 8	H. 503 6 11	.....	503 6 11	.....	.....	.....	.....
Total ...	21,662 2 6	1,215 7 0	22,877 9 6	1,154 1 2	17,990 0 9	32,01,626 0 11	503 6 11	.....	503 6 11	7,915 11 10	252 13 10	.....	8,168 9 8

N. B.—The No. and date of the Government order sanctioning the remission should be noted.

D. For the difference of Rs. 0-5-9 *vide* remarks under column 28.

H. Government Proceedings No. 14360-1—R. 2080, dated 9th March 1895.

I. Ditto No. 585 1-4—R. 89, and 18178-9—R. 2646, dated 29th September 1894. and 2nd April 1895.

J. Ditto No. 4084-5—62, 1894, dated 4th September 1894.

K. Government Proceedings No. 3911—R. 520 and 5437—R. 806, dated 3rd September 1894 and 19th September 1894.

L. Ditto No. 5601-2—R. F. 40-1894, dated 22nd September 1894.

M. Ditto No. 12689-90—R. 1885, dated 14th March 1895.

N. Ditto No. 13543—R. 1965, 14360-1—R. 2080 and 12645-6—R. 1974, dated 2nd March 1895, 9th March 1895 and 2nd March 1895.

Statement showing the Demand, Collection and Balance under the head 'Abkari' or 'Excise on Spirits and Drugs' in the Province of Mysore for the year 1894-95.

Districts.	Collection—concluded.					Balance at close of the month.								
	Remissions sanctioned by Government—concluded.					Spirits.					Toddy.			
						Arrack.					Date Toddy.			
	Ganja.	Opium.	Miscellaneous.	Total.	Total collections including remissions.	From Arrack Vend Farmers.	From separate shop keepers.	Total.	Beer.	License fees on wholesale or retail vend of foreign liquors.	From Government Farms.	From Farms in Inam villages.	Bagani Toddy.	Total.
	55	56	57	58	59	60	61	62	63	64	65	66	67	68
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	...	...	...	908 11 6	7,99,696 3 9	16 6 9	648 3 1	664 9 10	...	...	15,871 9 3	563 15 2	...	16,435 8 5
Kolar	...	...	...	276 3 1	5,44,036 6 8	302 15 4	.....	302 15 4	...	...	7,097 9 10	477 12 2	...	7,575 6 0
Tumkur	...	...	...	1,310 0 8	2,08,260 3 8	... ..	... ..	.....	...	...	77 15 6	.....	...	77 15 6
Mysore	...	...	...	4,706 1 0	6,00,475 11 3	243 0 0	140 11 9	384 4 9	...	...	54,624 11 7	7,039 0 8	..	61,663 12 3
Hassan	...	...	...	.....	2,25,098 4 8	.....	...	.....	...	..	8,333 3 0	109 8 0	16 6 1	8,459 1 1
Shimoga	...	...	...	142 5 3	2,19,962 13 4	60 1 4	...	60 4	...	...	884 8 0	.....	139 13 9	1,024 5 9
Kadur	...	...	..	.....	2,03,909 6 10	115 2 8	...	115 2 8	...	...	1,057 0 0	4 0 0	9 6 3	1,070 6 3
Chitaldrug	...	...	864 0 0	2,192 11 1	2,23,090 8 8	11 15 1	...	11 15	...	...	20,514 7 8	315 8 4	.....	20,860 0 0
Huzur Treasury ...	...	...	...	.....	6,572 6 8	.....	...	.....	...	...	.....	.....	.....	.....
Total ...	...	...	864 0 0	9,536 0 7	32,11,162 1 6	750 2 2	788 14 10	1,539 0	...	...	1,08,491 0 10	8,509 12 4	165 10 1	1,17,166 7 3

Statement showing the Demand, Collection and Balance under the head 'Abkari' or 'Excise on Spirits and Drugs' in the Province of Mysore for the year 1894-95.

Districts.	Balance at close of the month—concluded.						Salvar particulars of Balance.					
	Drugs.				Miscellaneous including fines and confiscations.	Total Balance.	For the year 1890-91.	For the year 1891-92.	For the year 1892-93.	For the year 1893-94.	For the year 1894-95.	Total.
	Contract amount.	Ganja. License fees for retail vend.	Ganja. Total Ganja.	Opium license fees.								
	69	70	71	72	73	74	75	76	77	78	79	80
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	.....	.....	.....	.....	.....	17,100 2 3	.....	.....	9,114 1 0	3,314 13 0	4,671 4 3	17,100 2 3
Kolar	.....	.....	.....	.....	.....	7,878 5 4	234 2 3	48 6 0	7,263 0 9	321 10 11	11 1 5	7,878 5 4
Tumkur	.....	.....	.....	.....	0 8 0	78 7 6	.....	.....	.....	.....	78 7 6	78 7 6
Mysore	420 12 4	106 0 0	526 12 4	128 13 7	.....	62,703 10 11	484 11 6	1 11 10	13,639 13 5	12,913 2 1	35,664 4 1	62,703 10 11
Hassan	.....	.....	.....	3 0 0	1,701 13 5	10,163 14 6	1,974 8 8	.....	4,179 0 0	2,316 5 2	1,693 15 11	10,163 14 6
Shimoga	.....	.....	.....	.....	1 4 0	1,085 11 1	.....	.....	.....	3 1 7	1,082 9 6	1,085 11 1
Kadur	.....	.....	.....	.....	.....	1,185 8 11	.....	.....	.....	.....	1,185 8 11	1,185 8 11
Chitaldrug	.....	.....	.....	.....	J. O. 209 0 0	21,080 15 1	.....	51 12 0	749 7 9	10,288 5 11	10,002 5 5	21,080 15 1
Huzur Treasury	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	420 12 4	106 0 0	526 12 4	131 13 7	1,912 9 5	1,21,276 11 7	2,693 6 5	101 13 10	34,936 7 8	29,155 6 8	54,889 9 0	1,21,276 11 7

Statement showing the Demand, Collection and Balance of Local Cess on Abkari Revenue in the Province of Mysore for the year 1894-95.

Districts.	Opening balance at the beginning of the month.						Demand for the month.					
	Out of the amount merged in the arrack duty.	Out of the amount merged in the ganja contract amount.	Out of the amount on Toddy khists.			Total.	On account of the cess merged in the arrack duty.	On account of cess merged in ganja contract amount.	On account of the cess on Toddy contract amount.			Total.
			Government farms.	Farms in Inam villages.	Total.				Government farms.	Farms in Inam villages.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	.....	.....	5,493 6 0	61 14 1	5,555 4 1	5,555 4 1	33,096 10 0	185 3 7	11,910 11 0	727 8 0	12,633 3 0	*45,957 9 4
Kolar	.....	.....	643 14 2	77 7 5	721 5 7	721 5 7	21,619 12 3	193 10 34	7,431 8 6	605 0 5	8,036 8 11	29,849 15 6
Tumkur	.....	.....	95 9 4	11 9 8	107 3 0	107 3 0	3,153 10 2	182 12 6	14,249 8 0	690 15 6	14,940 7 6	18,276 14 2
Mysore	.....	.....	4,443 1 10	451 12 4	4,894 14 2	4,894 14 2	11,203 15 4	81 12 2	22,453 8 0	1,798 13 0	24,252 5 0	35,538 0 6
Hassan	.....	.....	858 1 6	14 13 9	948 10 5	944 10 5	6,282 14 1	115 7 2	6,341 2 6	133 2 0	6,377 3 4	12,975 8 7
Shimoga	.....	.....	B.T. 71 11 2 16 6 5	.....	22 4 10	22 4 10	9,831 8 2	291 5 3	B.T 102 14 10 2,078 15 0	30 12 0	2,716 4 8	12,839 2 1
Kadur	.....	.....	B.T 5 14 5 —0 2 11	.....	—0 2 11	—0 2 11	13,275 2 5	227 14 2	B.T 806 0 0 3,245 12 0	41 11 0	3,377 11 1	16,880 11 2
Chitaldrug	.....	.....	1,582 7 4	18 11 6	1,601 2 10	1,601 2 10	1,186 6 8	73 10 6	B.T 100 4 1 11,571 8 0	80 4 0	11,651 60 0	13,541 11 2
Huzur Treasury	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	13,210 11 1	636 4 9	3,846 15 10	13,846 15 10	1,00,279 15 1	1,351 11 8	80,082 3 7	4,108 11 0	84,190 5 6	1,86,859 9 0

For the difference in opening blance against Mysore and Hassan Districts the same remarks given in statement No. 6 apply here also.

Beer ... *37 8 9

Statement showing the Demand, Collection and Balance of Local Cess on Abkari Revenue in the Province of Mysore for the year 1894-95.

Districts.	Total of columns 8 and 14.	Collections.						Remissions sanctioned by Government.					
		On amount of cess merged in the arrack duty.	On account of cess merged in the Ganja contract amount.	On account of the cess on Toddy contract amount.			Total.	Out of the amount merged in the arrack duty.	Out of the amount merged in the Ganja contract amount.	On account of the cess on Toddy contract amount			Total.
				Government farms.	Farms in Inam villages.	Total.				Government farms.	Farms in Inam village.	Total.	
	14	15	16	17	18	19	20	21	22	23	24	25	26
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	51,512 13 5	33,096 10 0	185 3 7	16,169 11 6	739 13 4	16,909 8 10	50,228 15 2	.....	.....	A. 5 8 6	5 4 3	56 12 9	56 12 9
Kolar	30,571 5 1	21,619 12 3	193 10 4	7,527 10 10	605 15 5	8,133 10 3	29,947 0 10	.....	.....	B. 15 2 16	2 1 3	17 4 2	17 4 2
Tumkur	18,324 1 2	3,153 10 2	182 12 6	14,258 0 2	690 15 6	14,948 15 8	18,285 6 4	.....	.....	C. 82 14 8	11 9 8	94 8 4	94 8 4
Mysore	40,432 14 8	11,203 15 4	81 12 2	A23,746 5 1	1,810 8 0	25,556 13 1	36,842 8 7	.....	.....	D. 294 2 3	.....	294 2 0	294 2 0
Hassan	13,920 3 0	6,282 14 1	115 7 2	6,607 8 9	141 2 3	6,871 1 5	13,269 6 8	.....	.....	.....	.....	.....	.....
Shimoga	12,861 6 11	9,831 8 2	291 5 3	B.T. 122 6 5 2,038 6 5 B.T. 578 1 8	30 12 0	2,647 4 1	12,770 1 6	.....	.....	E. 8 15 0	.....	8 15 0	8 15 0
Kadur	16,880 14 7	13,275 2 5	227 14 2	3,170 1 6 100 7 0	41 7 0	3,311 15 6	16,815 0 1	.....	.....	.....	.....	.....	.....
Chitaldrug	15,142 14 0	1,816 6 8	73 10 6	11,789 5 11	79 4 0	11,868 9 11	13,758 11 1	.....	.....	F. 105 9 3	.....	105 9 3	105 9 3
Huzur Treasury	.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....
Total ...	1,99,706 8 10	1,00,279 15 1	1,351 11 8	86,108 1 3	4,139 13 6	90,249 14 9	1,91,917 2 3	.....	.....	558 4 4	18 15 2	577 3 6	577 3 6

For the excess of Rs. 2,933-3-8 against Bangalore District see remarks in statement No. 6.

A. The cause for the increase of Rs. 1-9-5 against Mysore District is that the amount was collected in June 95 and credited under Land revenue erroneously. This has been rectified in the annual accounts. (*Vide* Mysore Deputy Commissioner's remarks in the annual D, C, and B, statements).

Beer ... 67. 8. 9.

A. Government Proceedings No. 5853-4—R. 89 and 18178-9—R. 2646, dated 29th September 1894 and 2nd April 1895.
B. Ditto 4084-5—62-92, dated 4th September 1894.
C. Ditto 3911—R. 520 and 5437—R. 806, dated 3rd September 1894 and 19th September 1894.
D. Ditto 5601-2—R. F. 60-94, dated 22nd September 1894.
E. Ditto 12689-90, dated 14th March 1895.
F. Ditto 13543—R. 1965 and 13645-6—R. 1974, dated 2nd March 1895 and 2nd March 1895.

Statement showing the Demand, Collection and Balance of Local Cess on Abkari revenue in the Province of Mysore for the year 1894-95.

Districts.	Total including remissions.	Balance.						Salvar particulars of Balance.					
		Out of the amoun in the arrack duty.	Out of amount merged in the ganja contract amount.	Out of the amount on Toddy khists.			Total.	For the year 1891—9	For the year 1891-92	For the year 1892-93.	For the year 1893-94.	For the current year 1894-95,	Total.
				Government farms.	Farms in Inam villages.	Total.							
	27	28	29	30	31	32	33	34	35	36	37	38	39
	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bangalore	50,285 11 11	.....	.....	1,182 13 0	44 4 6	1,227 1 6	1,227 1 6	.....	.....	387 10 0	571 12 9	267 10 9	1,227 1 6
Kolar	29,964 5 0	.....	.....	532 8 11	74 7 2	607 0 1	607 0 1	.....	.....	578 8 4	28 1 9	0 6 0	607 0 1
Tumkur	18,379 14 8	.....	.....	4 2 6	.....	4 2 6	4 2 6	.....	.....	.....	.....	4 2 0	4 2 6
Mysore	37,136 10 7	.....	.....	2,856 2 9	440 1 4	3,296 4 1	3,206 4 1	.....	.....	858 8 4	342 5 6	2,095 6 3	3,296 4 1
Hassan	13,269 6 8	.....	.....	591 11 3	6 13 6	650 12 4	650 12 4	22 15 5	.....	356 4 8	166 4 10	105 3 5	650 12 4
				B. T. 52 3 7									
Shimoga	12,779 0 6	.....	.....	48 0 0	.....	82 6 5	82 6 5	.....	.....	.....	.....	82 6 5	82 6 5
				B. T. 34 6 5									
Kadur	16,815 3 1	.....	.....	65 10 6	0 4 0	65 14 6	65 14 6	.....	.....	.....	.....	65 14 6	65 14 9
Chitaldrug	13,864 4 4	.....	.....	1,258 14 2	19 11 6	1,278 9 8	1,278 9 8	.....	3 4 0	48 3 10	641 0 11	586 0 11	1,278 9 8
Huzur Treasury	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	1,92,484 5 9	.....	.....	6,626 9 1	585 10 0	7,212 3 1	7,212 3 1	22 15 5	3 4 0	2,229 3 2	1,749 9 9	3,207 2 9	7,212 3 1

EXCIRSE COMMISSIONER'S OFFICE, BANGALORE,
dated 14th September 1895.

L. RICKETTS,
Excise Commissioner in Mysore.

GOVERNMENT OF MYSORE

Report on the Administration of Excise Revenue in the Mysore State for the year 1894-95.

Chapter I - Introduction

Caps S. C.

The year under report

1. The year under report beginning with 1st July 1894 and ending with 30th June 1895 was not marked by any important changes or Special incidents.

Excise Laws and Rules

2. The usual Excise Laws and Rules remained in force, viz:—

(1) The Opium Act I of 1878;

(2) The Excise Act XXII of 1881, as extended to this State by Regulation III of 1885,

(3) The Act XVI of 1863 as extended by Regulation II of 1885;

(4) The Opium Rules in Government Notifications Nos 64, dated 4th February 1880, 239, dated 18th March 1885, and 552-1 dated 27th June 1894;

(5) The Ganja Rules in Government Notifications Nos 229, dated 27th February 1885, 483, dated

4th May 1887; and 5761/R.F. 176-92 dated 9th September 1894;

The Foreign liquor Rules in Government Notifications Nos. 31 dated 9th May 1889, 211, dated 26th August 1890; 381, dated 29th January 1891; 400, dated 11th February 1891, 4, dated 4th April 1891; 4920/R511, dated 17th September 1893; 18968/R.F. 119-93, dated 5th May 1894, and 21873/R2336, dated 11th June 1894;

(7) The Arrack Rules in Government Notifications Nos. 495 dated 30th March 1892 and d. 13287/R.F. 255-92, dated 30th January 1893;

(8) The Rules for the methylation and sale of spirits rendered effectually and permanently unfit for human consumption, published under Government Notification No. 12981/R.F. 208-92, dated 27th January 1893;

(9) The Date Toddy Rules in Government Notifications Nos. 11813/R.F. 233-92, dated 14th January 1893 and 14837/R.F. 210-92, dated 7th March 1893, and

(10) the Rules for regulating the appointments of Excise officers by Deputy Commissioners under Section 24 of the Excise Act, published under

under Government Notification

No. 13479 / R. 1629-92, dated 28th January 1893.

Proposals for changes and amendments in the existing laws and Rules } 3. Certain important changes and amendments which were found necessary in the following existing Laws and Rules, have been recommended to Government in the communications specified below: —

(1) Introduction of the Madras Abkari Act, in lieu of the present Excise Act, in correspondence ending with letter No. 5462/493, dated 20/23th June 1895.

(2) Amendments to Arrack Rules, in correspondence ending with letter No. 2232/201, dated 14/16th November 1895.

(3) Amendments to Toddy Rules, in correspondence ending with letter No. 2232/201, dated 14/16th November 1895.

(4) Additions and amendments to Ganja Rules, in correspondence ending with letter No. 2218/196 dated 12/14th November 1895.

(5) Amendments to the Opium Rules

Rules in letter No. 2217/195 dated 12th/14 November 1895.

6) Rules to regulate the Sale of Bagasse Toddy in letter No. 86/7 dated 5th/7 July 1894

(7). Amendments to Foreign liquor Rules in letter No. 2219/197 dated 12th/14 November 1895.

Central distillery System } 4. The Central Distillery System continued to work satisfactorily. Messrs Parry & Co. manufactured country Spirits to the Mysore State, including the Civil and Military Station of Bangalore whose contract extends to 30th June 1897, supplied Arrack of the authorized strength at 20° under Proof, for consumption throughout the Province, at the contract rate of 10½ annas per gallon. The distilling operations were carried on by them by means of an English still a Rectifying still and twenty five country stills, the prescribed minimum stock of 17500 gallons of Spirit being fairly maintained throughout the year.

Kind of arrack or country Spirit used } 5 The whole of the arrack or country Spirit consumed in the Province, is distilled from

from the fermented wash or mixture of molasses or jaggory and the bark of white babool tree (Acacia leucophlaea).

Arrangement for carriage & distribution of arrack — 6. Messrs Bajjannah and Naigondidevaru Moodalliar, Contractors for carriage of arrack and other spirits to the Bonded depôts throughout the Province, excluding the Civil and Military Station of Bangalore, whose contract also extends to 30th June 1897, fulfilled the terms of their Contract by carrying the requisite quantities of arrack and other spirits and depositing them in Bonded depôts for supply to the Separate Shopkeepers at the towns of Bangalore and Mysore and Kolar Gold Fields and to the Vend Farmers in all the districts except the Bangalore district, the Farmers whereof carried their supplies direct from the Central Distillery. The Contract rates of remuneration paid by Government to Messrs Bajjannah & Co. were as usual 6 pies per gallon of spirit conveyed from the Central Distillery to the Bonded depôt at the Bangalore Town and 2 annas and 1½ pie per gallon of spirit transported to the Bonded depôts in the remaining Seven Districts. They were also allowed, under the terms of their Contract, a discount of actual wastage not exceeding

two

two per cent on the quantity of Spirit transported to the latter; but no discount was allowed on account of the Bonded depôt at the Bangalore town. So that if any wastage was incurred in it, the duty & price thereof were deducted from the remuneration payable to them. The cost of the establishment and house rent of the Bangalore town Bonded depôt were borne by them, but those of the remaining Bonded depôts were borne by the Arrack Vend Farmers and "Separate Shopkeepers" dependant on them, in proportion to the number of gallons of arrack drawn from them by each. The "Separate Shopkeepers" in the towns of Bangalore & Mysore and Kolar Gold fields now contribute towards the pay of the Separate temporary Shroffs appointed to receive the duty and price of arrack from them daily (including Sundays & holidays). It is desirable that the arrack Vend Farmers & "Separate Shopkeepers" should be relieved of the above charges. Proposals have been submitted to Government to appoint the said Shroffs at the cost of Government with effect from the official year 1896-97. This additional charge to Government will be counterbalanced by the higher bids which may be certainly expected for the Shops, as the purchasers thereof will be relieved of the burden of paying

For

for the cost of the Shroffs. It is also proposed to provide in the notification inviting tenders for the next contract for carriage of arrack from the Central Distillery to Bonded Depôts, that the cost of establishment & house rent of the Mofussil depôts should be borne by the Contractors, as in the case of the Depôt at Bangalore.

Arrack Vend Rent and Separate Shop Systems } 7. The arrack Vend Rent and Separate Shop Systems continued to work Successfully. It is under contemplation to recommend the introduction of the Separate Shop System, which is now in force only in the towns of Bangalore and Mysore and Kolar Gold Fields, to some more important towns in the Provinces.

Country Beer } 8. The country Beer manufactured by Messrs Leishman & Co. on the Nilgiris, was imported for Sale in the taverns at the Bangalore town.

Foreign liquors } 9. The Foreign Spirits and fermented liquors Sold in the Provinces were, as usual, those of the recognized Brands manufactured in Europe, America or Australia and imported after due payment of duty to the British Indian Government at the port of importation in India. The

licensed

licenses for the Sale of these liquors gave power to sell double-distilled Spirits manufactured at the Central Distillery, Bangalore

Toddy } 10. The Toddy consumed throughout the Province, was extracted mostly from the date palm (Phoenix Sylvestris). The mode of tapping the date palm adopted is as follows:- A double incision is made below the crown of the tree, leaving a bridge between the two cuts or notches. This incision is made at the base of the 4th or 5th layer of leaves. The preliminary notches or passages Scooped out on either Side of the bridge, are not more than ½ inch in depth, 1 inch in width and 2 inches in length. Every 2d, 3rd or 4th day a thin Slice is pared off the notches to encourage the flow of Sap into the pot attached to the tree. The thinner the Slice the better the quality of the Sap Earlier than the 2d day the paring is never done, So that the tree is not drained of its Sap all at once. From Such paring for three four, five or Six months, the depth of the notches on either Side of the bridge increases to 3 inches, the width to 2 inches, and the length downwards to 6 inches.

Under

Under the established practice, professional Toddygars never make the notches deeper than $\frac{1}{3}^{rd}$ of the diameter of the Stem.

11. In Malnad Districts viz:- Hassan Kadur and Shemoga Toddy is extracted also from the Sago-palm or Bagni trees (Caryota urens) and rarely from cocoanut palm (cocos nucifera). Very fine Toddy is obtained from Bagni and cocoanut trees by tapping the buds of the inflorescence.

New Toddy System

12. The new System of administration of Toddy Revenue described in the reports of previous years has been yielding good revenue, but the date groves in many parts of the Province are deteriorating on account of the trees being over worked so much. So that unless stricter conservancy measures are adopted, a falling off in the supply of toddy may before long be apprehended. The best remedy would seem to be the introduction of the Free-tax System, under which only the trees marked by Excise officers as being fit for tapping, and no trees which require rest will be used for the manufacture of Toddy. As a preliminary step, the following instructions have

been

been issued to the Deputy Commissioners:—

(1) The groves assigned to each Toddy Vend Farm shall be divided into groups.

(2) Tree-tapping licenses for the manufacture of Toddy under Section 5 of the Excise Act, shall be issued only for one half of such groups each year so that complete rest from tapping may be secured to all trees in every alternate year.

(3) If the trees in the groups for which licenses have not been granted, be tapped by the licensees they should be prosecuted under Section 35 of the Excise Act.

Date Plantations } 13. The seeds sown during the year in the Parpanagrahar Plantation in the Bangalore Taluk which was inspected by the Excise Commissioner, have germinated fairly. The Deputy Commissioner of the Tumkur District has reported that Date seeds were sown in the Tumkur, Pavagada and Kunigal Taluks and Kortagere and Turvekere Sub-taluks; and that about 1000 plants in the Tumkur taluk, about 200 plants in the Pavagada taluk, about 5630 plants in the Kunigal taluk, about 150 plants in the Kortagere Sub

sub-taluk and about 1300 plants in the
Tarikere sub-taluk, are in good conditio
The Deputy Commissioner, Kadur Distri
has reported that the date seeds were sown
in the Chickmagalur and Tarikere
taluks in several villages. The Deputy
Commissioner, Shemoga district has
reported that date seeds were sown
in the Shemoga, Shemagere, Hosnale
and Shikarpur taluks, but the results
were very unsatisfactory owing to the
failure of rains. The Deputy Commission
of the Chitaldroog district has reporte
that date seeds were sown in the
Davangere, Jagalur, Holalkere and
Molkalmuru Taluks, but the seeds
did not germinate in most places
owing to want of timely rain. The
Deputy Commissioner of the Mysore
District reported that efforts were
made to raise new date plantation
near Talkad & Mugur in the
& Narsipur Taluk, near Gopigondahall
and Kembal in the Nunjangud talu
near Begur in the Gundlepet taluk
near Jodikatta, Kaiba, Heggeddevenkot
and Kediyala in the Heggeddevenkote
taluk, and near Varuna & Harohalli
in the Mysore taluk; that satisfactor
growth of the trees near Talkad and
Kembal had been reported; that as in

other

other localities the Seeds did not germinate,
experiment was being repeated in them
and that preparations had been mad
to Sow Seeds near Nidagatta in the
Mandya taluk and in parts of the
Malavally taluk. The Deputy Commissio
of the Kolar District has reported tha
the following areas have been Sown
with date and Palmyra Seeds:-

Name of Taluk.	Area Sown &c
Kolar	84 acres 15 Guntas Sown with date and Palmyra Seed
Bowringpet	48 acres 5 Gunt ——ditto——
Ulsbagal	Date Seeds Sown in a Small Pt of land
Siddaghatta	Date Seeds Sown in 23 acres of lan
Chickballapur	ditto — 4 acres
Bagepally	ditto — 122 acre and 33 guntas but for want of rain most of the seedling perished.

The Deputy Commissioner States that
the working of plantations being in
an infant state, it is very essential
that the appointments of watchers
to protect them from damage by cattl

are

are necessary on a monthly or annual allowance being fixed according to the progress of work shown by them. The Excise Commissioner concurs in the opinion of the Deputy Commissioner The Deputy Commissioner Kolar District, shows an expenditure of Rs 134 14 0 in connection with the plantations.

Bagni Toddy } 14. The right of drawing Toddy from Bagni trees or Sago-palm (caryota urens) and of its sale was disposed of separately as usual by villages, in the Malnad Districts of Hassan, Kadur & Shemoga With a view to secure reasonable bids for the Bagni Toddy Vend Farms, it is proposed to advertise them for sale and put them up to auction separately at the same time as the Date Toddy Vend Farms.

Ganja } 15. Messrs Baffanniah & Naigondadeva Moodaliar, whose Ganja Contract extends to 30th June 1897, as detailed in the previous year's report, carried on the business of their contract satisfactorily during the year under report.

Opium } 16. No Poppy cultivation was carried on. All the Opium for

for consumption in the Province was purchased by this department from the British opium Agent at Indwa.

Direction and control of the department and Executive officers.

17. The direction and control of the Department were exercised by Mr. L. Ricketts, Excise Commissioner the Executive officers as per provisions in the Excise & opium acts, being the Deputy Commissioners of the respective districts aided by Assistant Commissioners nominated by themselves, and assisted by the Subordinate executive Staff detailed in the Subjoined Statement:-

Districts	Strength						Cost per annum	
	Head Superintendent	Assistant Superintendent	Storekeepers	Testers & Assistant Testers	Inspectors	Total	Rs	a. p.
Bangalore { Central Distillery		2		4		6	2640	
Bangalore { Executive		2	1	21	13	38	13380	
Kolar		2	1	7	10	20	6660	
Tumkur		1	1	2	12	16	5880	
Mysore		1	2	6	21	30	10860	
Hassan		2	1	5	10	18	6540	
Kadur		4	1	7	4	16	6540	
Shemoga		5	1	10	6	22	8820	
Chittaldroog		1	1	2	12	16	5700	
Total	1	20	9	64	88	182	67020	

District

District Excise Administration Reports

18. The District Excise Administration Reports reached the Excise Commissioner's office on the following dates:-

Districts	Date of Receipt
Bangalore	not yet received
Kolar	10th November 189
Tumkur	30th September 18
Mysore	13th December 18
Hassan	5th December 18
Kadur	20th September 18
Shemoga	3rd October 189
Chittaldroog	18th September 18

Sources of Excise Revenue

19. The Excise Revenue was, as usual, derived from the following sources:-

Items	Main heads	Sub-heads
I Spirits and fermented liquors	1 Arrack i.e. locally manufactured country spirit	(1) Still Head duty (2) Rental from Vend Farms (3) Rental from Separate Shops (4) Rent of the Distillery buildings (5) Penalties and confiscations
	2 Foreign liquors	License fees
	3 Country Beer	(1) duty (2) license fees
	4 Date Toddy	(1) Rental from Vend Farms (2) Penalties and confiscations
	5 Bagni Toddy	Rental from Vend Farms
II Drugs	1 Ganja & Majum	(1) duty on wholesale vend (2) license fees (3) confiscations &c
	2 opium	(1) Realization from the sale of opium in government treasuries (2) License fees (3) Confiscations &c

Chapter II Spirits and Fermented liquors

Section 1. Arrack

Rate of duty 20. A uniform rate of duty on arrack at Rs 4/- per gallon of 20° under Proof, and proportionately for higher and lower strengths, was levied throughout the Province. Proposals have been submitted to Government to raise the rate of duty from Rs 4 to Rs 4-8- per gallon of 20° under Proof, and proportionately for higher and lower strengths, with effect from 1st July 1896.

Retail price of Arrack 21. The retail price of arrack continued to be Rs 5-5-0 per gallon of 20° under Proof. This price was fixed in June 1889, the dram measure being reduced from 1600 minims to 1500 minims, and the retail price viz one rupee and eight pies, which had been previously fixed per dram of 1600 minims being retained for the reduced dram of 1500 minims. It has been recommended to Government to restore the standard dram measure of $\frac{1}{48}$ of a gallon, with effect from 1st July 1896, the retail price being

being raised from Rs 5-5-0 to Rs 6/- Such proposed restoration of the Standard dram measure and raising of the retail price would give the consumer an additional quantity of 100 minims of arrack, and at the same time increase the price per dram by $2\frac{3}{4}$ pie; and the arrack would then sell at 2 annas per dram of $\frac{1}{48}$ of a gallon. The above proposals were made not in the interests of the arrack Revenue but to serve as a check on the present increasing consumption.

Retail price of other country Spirits and their description

22. Messrs Parry & Co's, the manufacturers of country Spirits to this State manufacture the following double-distilled Spirits in addition to arrack

Names of Spirits	Plain	strengths
(1) Rectified Spirits -		10° under Proof Proof 10° over Proof 20° —— do —— 30° —— do —— 40° —— do —— 50° —— do —— 60° —— do ——
2) Brandy -		Proof 10° under Proof 20° —— do —— 30° —— do ——
3) Whisky -		Proof 10° under Proof 20° —— do —— 30° —— do ——

(4) Gin ——— { Proof
10° under Proof
20° — do —
30° — do — —

(5) Rum ——— { Proof
10° under Proof
20° — do —
30° — do —

(6) Methylated Spirits — 60° over Proof

(7) Milk-punch.

Only the licensees of Foreign Spirits and Foreign Fermented liquors were allowed to sell the above Special Spirits to the public at their own prices. The manufacturers were permitted to sell them to the said licensees, and also to Hospitals and other public institutions at the prices fixed by themselves.

Farm depots } 23. The licensed depots opened by the arrack Rent Farmers in the Bangalore District to deposit arrack for issue to the retail shops under them, numbered 22 against 20 in the previous year as per particulars below:—

Taluk	1893-94. Number	1894-95 Number
Bangalore	7	7
Anekal	2	2
Kankanhalli	1	1
Channapatna	2	2
Magady	1	1
Nelamangala	1	2
Doddaballapur	1	1
Devanhalli	2	3
Hoskota	3	3
Total	20	22

The increase in the number of the Farm depôts was owing to additional depôts having been opened at Gollahalli in the Kolaravangala taluk and at Vadigana in the Devenhalli taluk.

Bonded depots } 24. The Bonded depôt established by Government for warehous arrack for the convenience of the Vend Farmers in the remaining Seven Distri and of the Separate Shopkeepers a Bangalore and Mysore and in the Kolar Gold Fields, number 57 against 56 in the previous year, as per details below:-

Districts.	1893-94	1894-95
Bangalore city	1	
Kolar	12	12
Tumkur	6	7
Mysore	9	9
Hassan	5	5
Kadur	8	8
Shemoga	10	10
Chittaldroog	5	5
Total	56	57

The additional Bonded depôt was open at Kunigal in the Tumkur District.

Separate Shops } 25. The Separate Shop at the towns of Bangal and Mysore and in the Kolar Gold Fields

Fields numbered 26, 19, and 18 against 26, 19, and 17 respectively in the previous year. The additional shop in the Kolar Gold Fields was opened to meet the pub demand.

Shops under Vend Farmers. } 26. The Retail Shops und Vend Farmers numbe

832 against 807 in the previous year as per following particulars:—

Districts	1893-94	1894-95
Bangalore	204	213
Kolar	159	166
Tumkur	42	43
Mysore	50	49
Hassan	37	42
Kadur	103	107
Shemoga	174	174
Chittaldroog	38	38
Total	807	832

The increase in the number of shop was due to the following causes:—

Districts	Additional shops opened to meet local public demand	old authoriz shops which had not be opened in 1893-94, were opene by the Farm in 1894-95
Bangalore	3	6
Kolar	4	3
Tumkur	1	0
Hassan	4	1
Kadur	0	4

One

One old authorized shop in the Mysore District was not opened by the Farmer concerned, in the year under report.

Population per Separate Shop } 27. At the Bangalore and Mysore Towns and in the Kolar Gold Fields, the average population per separate shop was 3088, 3897 and 732 inhabitants respectively, as per particulars below:-

Locality	Population	No. of Shops	Population per shop
Bangalore town	80285	26	3088
Mysore town	74048	19	3897
Kolar Gold Fields	13182	18	732
Compared with Civil & Military Station of Bangalore	100081	30	3336

Villages, population and area per rural shop. } 28. In the mofussil there were 20 villages, 5620 persons and 33 square miles per shop, as per undermentioned details.

Districts 1B	Total no. of villages	Total Population	Total area in square miles	Total no. of shops	No. of villages per shop	Population per shop	Area in square miles per shop
Bangalore excluding Civil & Military Station and city	2460	622628	2539	213	11	2923	12
Kolar excluding Gold Fields	2837	577848	3038	166	17	3481	18
Tumkur	2349	580786	4093	43	55	13506	95
Mysore excluding Mysore town	2741	1107766	5000	49	56	22607	102
Hassan	2304	574952	2603	42	55	12260	62
Kadur	1192	330063	2635	107	11	3085	24
Shemoga	1510	527981	3986	174	10	3034	23
Chittaldroog	1179	413984	3994	38	31	10894	105
Total	16872	4676008	27888	832	20	5620	33

Lakin

Taking "Separate Shops" and the Shops attached to Land Farms together, there was one Shop for every 19 villages, 5412 persons and 31 Square miles. In the Districts of Tumkur, Mysore, Hassan and Chittaldroog, more Toddy being consumed than arrack there were comparatively fewer arrack shops in them than in the remaining Districts.

Stock Balance account of Central distillery

29. The subjoined Statement shows the stock balance account of the Central Distillery for the year under report.

Particulars	Admissible Spirit						Inadmissible Spirits		Grand Total		Rectified spirits		Remarks.
	Under Proof		Proof and over Proof		Total								
	Gls	rs	Gls	rs	Gls	rs	Gls	rs	Gls	rs	Gls	rs	
Balance on hand at the close of the previous year	22899	30	160	30	23060	9	4420		27480	9			44
Manufactured during the year	549811	36	1715	22	551527	7	885959	46	1437487	2	301		
Transferred from other Strengths	758	46			758	46			758	46			
Total	573470	10	1876	1	575346	11	890379	46	1465726	6	301		44
Deduct Issued during the year	537901	6	587	29	538488	35			538488	35	300	17	
Transferred to other Strengths			758	46	758	46			758	46			
Returned for re-distillation	4405	21	372	50	4778	20	886566	20	891344	40			
Wastage	11102	14	61	17	11163	31			11163	31			22
Total	553408	41	1780	40	555189	30	886566	20	1441753	50	300	39	
Balance at the close of the year	20061	20	95	12	20156	32	3813	26	23970	7	1	5	

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32-3

Issues of Spirits from the Central Distillery

30. The issues of various kinds of spirits from the Government Central Distillery to all parts of the Province, including the civil and military station of Bangalore, aggregated 538789 gallons and 1 dram against 493136 gallons & 34 drams in the previous year, as per details below:-

Description of Spirits	During 1893-94						During 1894-95						Remarks
	On prepayment of duty & price		Under Bond		Total		On prepayment of duty & price		Under Bond		Total		
	Gls	drs	Gls	drs	Gls	drs	Gls	drs	Gls	drs	Gls	drs	
Arrack 20° U.P.	65539	.	425412	15	490951	15	74583	.	461505	48	536088	48	
Do 30° U.P.	125	.	366	30	491	30							
Double-distilled Spirits and other Special liquors	1427	49	78	17	1506	15	1881	24	578	14	2459	38	
Total	67091	49	425857	11	492949	9	76464	24	462024	11	538488	35	
Methylated Spirits	178	25	9	.	187	25	283	17	17		300	17	* Including 33 gallons issued "On free" to manufacturers
Grand Total 22	67270 3	23 1	425866 4	11 1	493136 4	34 1	76747 5	41 1	462041 4	11 1	538789 4	1 1	

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The whole of the arrack shown as issued on prepayment of duty and price in the foregoing table, was supplied to the Toddy Farmers in the Bangalore District, who obtained their supplies direct from the Central Distillery; and the double-distilled spirits and methylated spirits similarly shown in the said table, were issued partly

to

to the licensees for the sale of Foreign Spirits and Foreign Fermented liquors and partly to Hospitals, private & individuals &c as per particulars below:

Particulars	Qrs 1893-94		Qrs 1894-95	
Arrack 20° Under Proof to the Farmers in the Bangalore District	65539		74583	
Arrack 30° Under Proof to the Farmers in the Bangalore District	125			
Total	65664	.	74583	
Double-Distilled Spirits				
To Foreign liquor Shopkeepers	1177	.	1307	27
To Hospitals and other public institutions	112	.	153	8
To Private individuals	138	49	418	40
Total	1427	49	1881	24
Methylated Spirits				
To Hospitals and other public institutions	32	.	110	.
To Private individuals	146	25	173	17
Total	178	25	283	17
Grand Total	67270	23	76 747	41
Deduct issues to Civil & Military Station				
Double-distilled Spirits	357	20	605	23
Methylated Spirits	144	.	138	.
Total	501	20	743	23
Balance on account of the Mysore State	66769	3	76004	18

The arrack and other Spirits shown in the aforesaid table as issued from the distillery under bond were transported to the various Bonded depôts in the Province

Province as per undermentioned details:-

Districts.	In the year 1893-94								In the year 1894-95							
	No. of Bonded depots	Quantity issued				Total			No. of Bonded depots	Quantity issued				Total		
		Arrack		Other Spirits						Arrack		Other Spirits				
		Gls	qrs	Gls	qrs	Gls	qrs			Gls	qrs	Gls	qrs	Gls	qrs	
Civil and Military Station of Bangalore	4	4	2	3	3	4	2		4	4	2	3	2	4	2	
Bangalore city	1	92418	48			92418	48		1	99572	24	415		99987	24	
Kolar	1	59276	42			59276	42		1	66364	11			66364	11	
Tumkur	12	88864	2	4		88868	2		12	94303	46	4		94307	46	
Mysore	6	13567	29			13567	29		7	14207	50	4		14211	50	
Hassan	9	46150	10	18		46168	10		9	47754	13	12		47766	13	
Kadur	5	24775	43			24775	43		5	27921	47	4		27925	47	
Shemoga	8	52974	11	7	17	52981	28		8	59024	16	8		59032	16	
Chittaldroog	10	40434	40	2		40436	40		10	44272	34	66	31	44339	65	
	5	7368	24	4		7372	24		5	8084	11	4	34	8088	45	
Total	57	425830	45	35	17	425866	11		57	461505	48	578	14	462024	11	
Deduct:-																
Issues to the Civil & Military Station	1	92418	48			92418	48		1	99572	24	415		99987	24	
Balance on account of the Mysore State	56	333411	48	35	17	333447	14		56	361933	24	163	14	362036	38	

Amount of money advanced by Government to manufacturers for Spirits sent to Bonded depots.

31. The money advanced by Government to Messrs Parry & Co., Manufacturers of Country Spirits to the Mysore State, on account of arrack and other country spirits transported from the Central Distillery to the aforesaid Bonded depôts (excluding the Civil and Military

Military Station of Bangalore) amounted to Rs 236,433-4-10 during the year under report, against Rs 218139-8-9 in the previous year. The transactions from the commencement of the contract of Messrs Parry & Co as per accounts received from the Bangalore District Treasury, stood as follows:-

| Several periods from the beginning of the contract. | Amount to be adjusted | | | | | | | Deduct | | | | | | |

Stock Balance in Bonded depots

32. The following table exhibits the transactions in the Bonded depôts throughout the Province excluding the Civil & military Station of Bangalore :-

Districts	No. of depôts	Balance at the close of previous year Gls	Qrs	Received during the year from the distillery Gls	Qrs	Total Gls	Qrs	Deduct: Issued to Farmers and sold at depôts Gls	Qrs	Bung Wastage Gls	Qrs	Closing Balance Gls	Qrs
Bangalore excluding Civil & military Station	1	275	45	66685	13	66961	7	66363	.	20	48	577	10
Kolar	12	1962	1	93833	32	95795	33	91939	.	1083	5	2773	28
Tumkur	7	579	4	14207	50	14787	3	13846	11	160	10	1140	33
Mysore	9	1534	29	48380	21	49914	50	47576	10	587	49	1750	42
Hassan	5	1606	40	27711	44	29318	33	26497	35	417	7	2403	42
Kadur	8	1756	15	58769	10½	60525	25½	56511	.	841	7½	3173	18
Shemoga	10	1352	3	44186	39	45538	42	44835	50¼	803	44¼	2898	49½
Chittaldroog	5	269	37¾	8130	25	8400	11¾	7738	.	115	0¼	547	11½
Total	57	9336	2¾	361905	30½	371242	1¼	351947	4¼	4029	18	15265	30

It will be seen from the above Statement that the total "Bung wastage" incurred in Bonded depôts on 371242 gallons + 1¼ drs of arrack, amounted to 4029 gallons + 18 drams or 1·4 per cent. The rate of "Bung wastage" may further be reduced by being careful to issue arrack from the Distillery to Bonded Depôts only in sound and strong casks, and by insisting on the wastage being added at the depôts in the presence of experienced responsible and trustworthy officials. The necessary instructions have been issued

on

on the Subject.

Consumption of arrack & other spirits.

33. The total quantity of arrack and other country spirits issued from the Central distillery and Bonded depôts on prepayment of duty amounted to 427855 gallons and 31 drams against 393586 gallons and 38¼ drams as per undermentioned details:—

Districts	1893-94 Quantity Gls	Dr	1894-95 Quantity Gls	Dr
Civil & Military Station of Bangalore	7		7	
	92656	20	100625	23
Bangalore city	59830	20	66780	
Rest of Bangalore District	65666		74583	8
Kolar Gold Fields	144014		48658	26
Rest of Kolar District	43216		43837	43
Tumkur District	13444	34	13490	45
Mysore Town	26760		28132	1
Rest of Mysore District	18097		19539	35
Hassan	23728	43	26604	35
Kadur	51532	17	56580	34
Shemoga	39959	42	41886	25
Chittaldroog	7337	35¼	7741	34
Total excluding Civil and Military Station	393586	38¼	427855	31
	5	2	5	2

Incidence of consumption per head of population.

34. The incidence of consumption per head of population was 4·5 drams against 4·1 drams for the whole Province excluding the

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the Civil and Military Station, as per particula
below:-

Principal Towns and Districts	Population	Consumption		Incidence per head of population	
		1893-94 Gallons	1894-95 Gallons	1893-94 Drams	1894-95 Drams
Bangalore Civil & Military Station	100081	92656	100625	46·7	51·2
Bangalore city	80285	59830	66780	37·7	42·4
Rest of Bangalore district	622628	65666	74583	5·4	6·1
Kolar Gold Fields	13182	44014	48658	170·0	188·2
Rest of Kolar District	577848	43216	43838	3·8	3·8
Tumkur	580786	13445	13491	1·2	1·2
Mysore Town	74048	26760	28132	18·3	19·4
Rest of Mysore District	1107766	18097	19560	0·8	0·9
Hassan	514952	23729	26605	2·3	2·6
Kadur	330063	57532	56581	7·9	8·7
Shemoga	527981	39960	41886	3·8	4·0
Chitaldroog	413984	7338	7742	0·9	0·9
Total excluding Civil & military Station	4843523	393587	427856	4·1	4·5
	5	5	5	4	4

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The foregoing two tables show that arrack consumption increased in all the districts. But the increase in the Tumkur and Chittaldroog districts, which consumed mostly Date Toddy, was slight. It should also be noted that these two districts do not contain much cooly population. The heaviest incidence of consumption viz:- 188·2 drams per head of population was in the Kolar Gold Fields whose population comprised mostly well paid labourers and artisans. Next to the Gold Fields was the Bangalore city in which the incidence was 42·4 drams, but compared with

the Civil and Military Station in which the incidence was 57·2 drams, the Bangalore city stood 3rd in the Province. Next to the Bangalore city was the Mysore Town in which the incidence was 19·4 drams, nearly equal to that of Coorg where the incidence was 19·9 drams. The subjoined table explains that labor population is mostly responsible for the consumption of arrack:-

Different Tracts	Area in square miles	Population	No. of Shops	Consumption Gallons	Incidence per head drams
	4	5	4	5	5
A. Coffee Taluks					
Munjerabad	433	55862	16	10937	9·9
Hoppa	600	62077	43	12878	10·5
Chickmagalur	620	82052	30	23578	14·6
Moodigere	430	41365	16	10691	13·1
A. Total	2083	241356	105	58084	12·2
B. Particular localities					
Bangalore city	8	80285	26	66780	42·4
Mysore Town	7	74048	19	28132	19·4
Kolar Gold Fields	21	13182	18	48658	188·2
Bangalore Taluk (excluding city)	318	89317	56	24949	14·4
	354	256832	119	166519	33·4
Total A and B.	2437	498188	224	226603	23·2
C. Rest of the Province	25487	4345335	671	200454	2·3
Total Province A, B and C.	27924	4843523	895	427057	4·5
Civil & military Station	1½	100081	36	100625	57·2
Coorg compared	1583	173055	58	67848	19·9

The foregoing Statistics indicate that the increase of arrack consumption was due not to the retail rate of arrack nor the number of shops, nor the strength of the total population, but to the increase of labourers and artisans and of the rates of their daily wages which have risen from 3 to 5 annas and from 6 annas to one rupee respectively. In Madras it was partly attributable to the preventive measures adopted for the suppression of illicit distillation and importation of contraband liquors. The low rate of consumption in the Districts of Tumkur, Mysore, Hassan and Chittaldroog was owing to the fact that more Date Toddy than arrack was consumed in them. The higher rate of consumption in the Kadur District than in the Shemoga District, has to be ascribed to the existence of a larger number of labouring classes in the former on account of Coffee Estates, than in the latter, as explained in the report of the previous year.

13/14

Results of the Sales of arrack Vend Farms.

35. The results of the Sales of the Arrack Vend Farms, as per details given in the

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the annexed table, show a net increase of Rs 16679-9-2:-

Districts	1893-94 No. of Farms	1893-94 Amount of highest bid Rs	As	P	1894-95 No. of Farms	1894-95 Amount of highest bid Rs	As	P	Difference Rs	As	P
Bangalore	28	19104	6	.	27	25569	6	.	+6465	.	.
Kolar	24	14702	6	5	24	22177	.	.	+7474	9	7
Tumkur	8	3392	.	.	8	4179	.	.	+787	.	.
Mysore	11	3259	9	10	13	6553	.	.	+3293	6	2
Hassan	10	12182	6	7	10	12693	.	.	+570	9	5
Kadur	16	23288	12	10	16	23906	.	.	+617	3	2
Shemoga	22	17531	3	2	22	14474	.	.	-3057	3	2
Chittaldroog	8	2556	.	.	8	3145	.	.	+589	.	.
Total	127	96016	6	10	128	112696	.	.	16679	9	2

Results of the Sales of Separate shops } 36. Annexed is a Statement of the results of the Sales of Separate arrack shops, exhibiting a net increase of Rs 23,660-0-0

Tracts	1893-94 No. of Separate Shops	1893-94 Amount of highest bid Rs	As	P	1894-95 No. of Separate Shops	1894-95 Amount of highest bid Rs	As	P	Difference Rs	As	P
Bangalore City	26	15146	6	.	26	18770	6	.	3622	.	6
Mysore Town	19	5360	.	.	19	7444	.	.	2084	.	.
Kolar Gold Fields	17	23316	.	.	18	41270	.	.	17954	.	.
Total	62	43824	.	.	63	67484	.	.	23660	.	.

The increase was due to keen competition among the bidders

GOVERNMENT OF MYSORE

Demand under Arrack

37. The demand under arrack, including the balance at the close of the previous year, and excluding local cess on Duty amounted to Rs 1792712-8-1 against Rs 1629210-5-11, as per details in the subjoined table:-

Districts	1893-94 Duty Rs	As	P	Rental Rs	As	P	Total Rs	As	P	1894-95 Duty Rs	As	P	Rental Rs	As	P	Total Rs	As	P
Bangalore	476882	11	11	38687	4	1	515570			532223	14	3	45479	8	5	577703	6	8
Kolar	328344	10	7	41844	2	5	370188	13		346269	4	7	63749	15	4	410019	3	11
Tumkur	50918		4	3740	8		54658	8	4	50486	2	1	4179			54665	2	1
Mysore	168993	1	3	9619	2	2	178612	13	5	179187	2	11	15841	4	10	195028	7	9
Hassan	86860	4	11	13264	5	3	100124	10	2	100545	1	6	13050	12	7	113595	14	1
Kadur	188084	9	2	25229	8	9	213314	1	11	212421	3	2	24322	7	1	236743	10	3
Shemoga	145846	13	8	19229	7	11	165076	5	7	157543	10	3	14491	5	4	172034	15	7
Chittaldroog	27806	12	1	3287	7	7	31094	3	8	29072	12	8	3448	15	1	32921	11	9
Arrears	570	13	10	--	-	-	570	13	10	-	-	-	--	-	-	---	-	-
Total	1474305	13	9	154992	8	2	1629210	5	11	1607749	3	5	184963	4	8	1792712	8	1
17	4	1	4	4	1	1	4	1	1	4	1	1	4	1	1	4	1	1

Demand under Local cess on Arrack Duty

38. The Demand under local cess on arrack Duty including the balance at the close of the previous year amounted to Rs 100279-15-1 against Rs 91691-13-10 in the previous year, as particularized below:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P
Bangalore	29460	15	9	33096	10	
Kolar	20533	6	7	21619	12	3
Tumkur	3175	10	2	3153	10	2
Mysore	10530	11	2	11203	15	4
Hassan	5425	5	5	6282	14	1
Kadur	11752	10	9	13275	2	5
Shemoga	9098	4	5	9831	8	2
Chittaldroog	1734	13	7	1816	6	8
Total	91691	13	10	100279	15	1

Collection of Arrack Revenue

39. Subjoined is a table showing collections under arrack Revenue excluding local cess, amounting to Rs. 1790670-0-2 against Rs 1624089-7-8 of the previous year:-

Districts	1893-94 Duty Rs	As	P	Rental Rs	As	P	Total Rs	As	P	1894-95 Duty Rs	As	P	Rental Rs	As	P	Total Rs	As	P
Bangalore	476882	11	11	37266	14	10	514149	10	9	532223	14	3	448814	14	7	577038	12	10
Kolar	328344	10	7	41541	3	1	369885	13	8	346269	4	7	63447	.	.	409716	4	7
Tumkur	50918	.	4	3674	8	.	54592	8	4	50486	2	1	4179	.	.	54665	2	1
Mysore	168993	1	3	7776	4	3	176769	5	6	179187	2	11	15457	.	1	194643	.	.
Hassan	86860	4	11	12906	7	.	99766	11	11	100545	1	6	13050	12	7	113595	14	1
Kadur	188084	9	2	24813	1	8	212897	10	10	212421	3	2	24207	4	5	236628	7	7
Shemoga	145846	13	8	19212	2	7	165059	.	3	157543	10	3	14431	4	.	171974	14	3
Chittaldroog	27806	12	1	2591	.	6	30397	12	7	29072	12	8	3333	9	1	32406	5	9
Total	1473736	15	11	149781	9	11	1623518	9	10	1607749	3	5	182920	12	9	1790670	.	2
Add arrears of old arrack Contract which closed on 31st March 1892	570	13	10	----	----	----	570	13	10									
Grand Total	1474307	13	9	149781	9	11	1624089	7	8	1607749	3	5	182920	12	9	1790670	.	2
10	5-	1	1	5-	1	1	5-	1	1	5-	1	1	5-	1	1	5-	1	1

Collections under Local cess on Arrack Duty.

40. The collections of local cess on arrack duty amounted to Rs 100279-15-1 against Rs 91691-13-10 in the previous year as per particulars below:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P
Bangalore	29440	15	9	33096	10	.
Kolar	20533	6	7	21619	12	3
Tumkur	3175	10	2	3153	10	2
Mysore	10530	11	2	11203	15	4
Hassan	5425	5	5	6282	14	1
Kadur	11752	10	9	13275	2	5
Shemoga	9098	4	5	9831	8	2
Chittaldroog	1734	13	7	1816	6	8
Total	91691	13	10	100279	15	1

Gross collections under Arrack Revenue including local cess.

41. The gross collections under Arrack Revenue including local cess, aggregated Rs 1890949-15-3 against Rs 1715210-7-8 in the previous year showing a net increase of Rs 175168-9-9 as per details below:-

Districts	Different items	1893-94 Rs	As	P	1894-95 Rs	As	P	Increase Rs	As	P	Decrease Rs	As	P
Bangalore	Duty	506323	11	8	566320	8	3	59996	12	7			
	Rental	37266	14	10	44814	14	7	7547	15	9			
	Total	543590	10	6	610135	6	10	66544	12	4			
Kolar	Duty	348878	1	2	367889	-	10	19010	15	8			
	Rental	41541	3	1	63447	-	-	21905	12	11			
	Total	390419	4	3	431336	-	10	40916	12	7			
Tumkur	Duty	54093	10	6	53639	12	3	-	-	-	453	14	3
	Rental	3674	8	-	4179	-	-	504	8	-			
	Total	57768	2	6	57818	12	3	50	9	9			
Mysore	Duty	179523	12	5	190391	2	3	10867	5	10			
	Rental	7776	4	3	15457	-	1	7680	11	10			
	Total	187300	-	8	205848	2	4	18548	-	8			
Hassan	Duty	92285	16	4	106827	15	7	14542	5	3			
	Rental	12906	7	-	13050	12	7	144	5	7			
	Total	105192	1	4	119878	12	2	14686	10	10			
Kadur	Duty	199837	3	11	225696	5	7	25859	1	8			
	Rental	24813	1	8	24207	4	5	-	-	-	605	13	3
	Total	224650	5	7	249903	10	-	25253	4	5			
Shemoga	Duty	154945	2	1	167375	2	5	12430	-	4			
	Rental	19212	2	7	14431	4	-	-	-	-	4780	14	7
	Total	174157	4	8	181806	6	5	7649	1	9			
Chittaldroog	Duty	29541	9	8	30889	3	4	1347	9	8			
	Rental	2591	-	6	3333	9	1	742	8	7			
	Total	32132	10	2	34222	12	5	2090	2	3			
Total	Duty	1565428	13	9	1708029	2	6	142600	49				
	Rental	149781	9	11	182920	12	9	33139	2	10			
	Total	1715210	7	8	1890949	15	3	175739	7	7			
	Add arrears	570	13	10							570	13	10
Grand Total		1715781	5	6	1890949	15	3	175168	9	9			
Net increase								175168	9	9			

42. The increase of arrack Revenue was due mainly

mainly to the increase under Duty owing to increased consumption, and partly to the improvement under Rental which was also the result of the same cause, though in certain instances it was attributable to keen competition. The decrease under Arrack Duty in the Tumkur District was due to the Vend Farmers of 1894-95, having made payments into Treasuries on 30th June 1894, on account of arrack which they drew from Bonded depôts on 1st July 1894

Incidence of Arrack Revenue 42. The incidence of total arrack Revenue including local cess, per head of population, was Rs 0-6-3 against Rs 0-6-1 in the previous year as per following details:-

Districts	Total arrack Revenue including local cess						Population	Incidence per head of population					
	1893-94			1894-95				1893-94			1894-95		
	Rs	As	P	Rs	As	P		Rs	As	P	Rs	As	P
Bangalore civil & military Station	387254	7	9	430263			100081	3	13	11	4	4	9
Bangalore city	253628	13	3	286362	14	7	80285	3	2	7	3	8	8
Rest of Bangalore district	289961	13	3	323772	8	3	622628		7	4		8	3
Kolar Gold Fields	201233	3	2	235468			13182	15	4	3	17	13	9
Rest of Kolar District	189186	1	1	195868		10	577848		5	3		5	5
Tumkur	57768	2	6	57818	12	3	580786		1	6		1	4
Mysore Town	111220	6	3	121148	15	7	74048	1	8		1	10	2
Rest of Mysore district	76079	10	5	84699	2	9	1107766		1	1		1	2
Hassan	105192	1	4	119878	12	2	574952		2	11		3	8
Kadur	224650	5	7	249903	10		330063		10	10		12	1
Shemoga	174157	4	8	181806	6	5	527981		5	4		5	6
Chittaldroog	32132	10	2	34222	12	5	413984		1			1	1
Total excluding Civil & military Station & arrears of the old Contract	1715210	7	8	1890944	15	3	4843523		6	1		6	3
Compared with Coorg		8		241708			161574		5		1	7	11

10½

The causes of variations in the rates of incidence are the same as those explained in hara

34 above

Remissions under arrack Rental

43. The moneys remitted or written off the accounts as irrecoverable under arrack Rental, amounted to Rs 503-6-11, against Rs 115-9-9 in the previous year, as per particulars below:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P
Bangalore	49	9	9			
Tumkur	66					
Chittaldroog				503	6	11
	115	9	9	503	6	11

pp. 17 The large sum of Rs 503-6-11 remitted in the Chittaldroog District was in favor of a Single Vend Farmer Sarva who had purchased the Harihar circle in the Davengere taluk for 1892-93, and carried on the business at a considerable loss to himself.

Balance at the close of the year

44. The balances under arrack Rental which remained at the close of the year aggregated Rs 1539-1-0 against Rs 4761-4-9 in the previous year as per particulars below:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P
Bangalore	1126	11	9	664	9	10
Kolar	302	15	4	302	15	4
Tumkur	0	0	0	0	0	0
Mysore	1843	7	11	384	4	9
Hassan	357	14	3	0	0	0
Kadur	416	7	1	115	2	8
Shemoga	17	5	4	60	1	4
Chittaldroog	696	7	1	11	15	1
Total	4761	4	9	1539	1	0

Section 2 - Country Beer

Consumption of Country Beer and Revenue therefrom.

45. The receipts under Duty on 5106 gallons of Country Beer consumed in the four Taverns at the city of Bangalore, amounted to Rs 638-4-9 at two annas per gallon, against Rs 839-1-9 derived from 6663 gallons consumed in the previous year. No Country Beer taverns existed elsewhere in the Mysore State. The beer supplied was that manufactured by Messrs Leishman & Co. Neilgherries.

Section 3 - Foreign liquors.

Prescribed License fees on Foreign liquors

46. The prescribed license fees for the sale of Foreign Spirits and Foreign Fermented liquors were as per particulars below

		Rs	
For Wholesale License		25	For a year or fraction of a year.
For Retail	Do	50	
For Hotel	Do	25	
For Refreshment	Do	25	

A fee not exceeding Rs 20/- for each occasional License for the sale of Foreign liquors at Refreshment Stalls in connection with public entertainments for periods not exceeding ten days at one time.

Different classes of Foreign liquor shops & consumption of liquors therein

47. The different classes of Foreign liquor shops &

and consumption of liquors therein, were as per particulars below:-

Districts	Nos.	Consumption: Foreign liquors Gls	as	Local double distilled spirits Gls	as	Total Gls	as
Bangalore:-							
Refreshment Room	1	326	29	-	-	326	29
Hotel	1	200	25			200	25
Retail	5	772	8	252	13	1024	21
Kolar:-							
Wholesale	1	13	47	17	34	31	30
Refreshment Room	1	37	8			37	8
Wholesale & Retail	4	12438	29	579	25	13018	3
Tumkur:-							
Refreshment Room	1	128	39			128	39
Retail	1	65	39			65	39
Mysore:-							
Refreshment Room	1	47	1			47	1
Retail	9	1783	9	112	23	1895	32
Hassan:-							
Retail	3	752	42	68	8	820	50
Kadur:-							
Wholesale & Retail	5	1084	32	119	-	1203	32
Refreshment Room	3	590	-	-	-	590	-
Shimoga							
Retail	2	178	36	77	25	256	10
Total	38	18419	38	1226	26	19646	13

23 3 5 5 5

Revenue from Foreign liquors

48. The Revenue derived from License fees on ~~Foreign~~ Spirits and Foreign fermented liquors amounted to Rs 1725-0-0, against Rs 1697-8-0 in the previous year as per annexed particulars:-

Districts	Nos of Shops 1893-94	Nos of Shops 1894-95	Amount of license fees. 1893-94 Rs	as	P	1894-95 Rs	as	P
Bangalore	7	7	341	4	-	320	-	-
Kolar	5	6	450	-	-	350	-	-
Tumkur	2	2	-	-	-	75	-	-
Mysore	10	10	550	-	-	450	-	-
Hassan	3	3	162	8	-	150	-	-
Kadur	7	8	93	12	-	280	-	-
Shemoga	2	2	100	-	-	100	-	-
Chittaldroog	-	-	-	-	-	-	-	-
Total	36	38	1697	8	-	1725	-	-

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Section 4. Toddy

Number of Date Toddy shops & villages, population and area per shop.

49. The Date Toddy Shops numbered 3043, against the same number in the previous year, as per details in the subjoined table which also gives the total number of towns and villages, population and area in Square miles for each shop:—

Districts	Total No. of Towns and villages	Total population	Total area in Square miles	Total No. of Shops	No. of villages per shop	Population per shop	Area per Shop in Square miles
Bangalore city	1	80285	8	11	0	7296	·7
Rest of Bangalore District	2460	622628	2539	329	7	2869	7·4
Kolar	2845	591030	3059	348	8	1759	9·1
Tumkur	2349	580786	4093	596	4	984	6·9
Mysore Town	1	74048	7	10	0	7405	·7
Rest of Mysore District	2741	1107766	5000	920	3	1217	5·5
Hassan	2304	514952	2603	220	11	2362	11·9
Kadur	1192	330063	2635	113	11	3000	23·9
Shemoga	1810	527981	3986	115	15	4591	34·6
Chittaldroog	1179	413984	3994	381	4	1118	10·8
Total	16882	4843523	27924	3043	5	1641	9·2
Compared with Civil & Military Station of Bangalore	1	100081	12½	9	0	11120	1·4

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Consumption of date Toddy and incidence per head of population

50. The consumption of Date Toddy, as far as could be ascertained amounted to 15,733,559 gallons and 33 drams during the year under report and the incidence of such consumption per head of population was 3 gallons + 12 drams, as per particulars

particulars below:—

Districts	Consumption Gallons	ars	Incidence per head of population Gallons	ars
Bangalore city	224570		2	4
Rest of Bangalore District	1308349	22	2	5
Kolar	1049986	25	1	37
Tumkur	2403684		4	6
Mysore	5726256		4	43
Hassan	1484446	25	2	45
Kadur	819676		2	24
Shemoga	347041	12		33
Chittaldroog	2369550		5	36
Total	15733559	33	3	12
Compared with Civil + Military Station	150710	13	1	26

Results of the Sales of Date Toddy Yeud Farms.

51. The realizations from the Sales of Date Toddy Yeud Farms aggregated Rs 1417636-4-3 against Rs 1384073-0-5 in the previous year as per particulars below

Districts	Nos of Farms 1893-94	1894-95	Amounts of highest bid. 1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
Bangalore Civil + military Station + city	1	1	51040	14	6	48600			-2440	14	6
Rest of Bangalore District	142	125	171360	12	1	166479	14		-4880	12	1
Kolar	150	239	124118	9	4	136555	15	3	+11837	5	11
Tumkur	316	328	222440	1	7	253985	13	6	+31545	11	11
Mysore	253	366	421782	8	7	412292	15		-8489	9	7
Hassan	141	132	105796	2		110062	14	6	+4266	12	6
Kadur	31	56	50334	14		55716	7		+5381	9	
Shemoga	48	48	40010	1	4	35864	11		-4145	6	4
Chittaldroog	115	141	196589	1	0	198077	10		+1488	9	
Total	1197	1436	1384073	-	5	1417636	4	3	+33563	3	10

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The very large increase in the Tumkur District was due to Keen competition.

Demand under Date Toddy Rental

52. The Demand (excluding local cess) and including the balance at the close of the previous year under Date Toddy Rental amounted to Rs 1487132-15-2, against Rs 1508729-15-10 in the previous year, as per details exhibited in the annexed table:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
Bangalore	250572	9	8	230892	2	.	— 19680	7	8
Kolar	136011	9	5	137962	9	5	+ 1951	.	.
Tumkur	234547	14	1	240558	1	4	+ 6010	3	3
Mysore	462885	3	8	464897	7	5	+ 2012	3	9
Hassan	117593	15	8	116226	15	.	— 1367	.	8
Kadur	52694	8	7	52653	6	2	— 41	2	5
Shemoga	42106	12	7	34016	10	11	— 8090	1	8
Chittaldroog	212317	6	2	209925	10	11	— 2391	11	3
Total	1508729	15	10	1487132	15	2	— 21597	.	8

Collections under Date Toddy Rental

53. The collections under Date Toddy Rental, exclusive Local cess thereon, aggregated Rs 1360890-8-4 against Rs 1352366-8-6 in the previous year as per particulars below:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
Bangalore	222110	10	8	213547	14	1	— 8562	12	7
Kolar	126568	6	4	130111	.	4	+ 3542	10	.
Tumkur	229750	11	4	239170	1	2	+ 9419	5	10
Mysore	386282	2	2	398527	10	2	+ 12245	8	.
Hassan	104955	10	8	107784	4	.	+ 2828	9	4
Kadur	52480	2	5	51592	6	2	— 887	12	3
Shemoga	41845	1	8	32989	13	8	— 8855	4	.
Chittaldroog	188383	11	3	187167	6	9	— 1216	4	6
Total	1352366	8	6	1360890	8	4	+ 8523	15	10
Civil & military Station of Bangalore	34368	8	11	22424	10	2	— 11943	14	9

Demand under Local cess from Date Joddy Rental

54. The demand under Local cess on Date Joddy Rental amounted to Rs 97149-15-2 against Rs 95975-5-7 in the previous year as per details in the Subjoined table:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
Bangalore	17175	10	2	18193	7	1	+1017	12	11
Kolar	8633	12	2	8757	14	6	+124	2	4
Tumkur	14560	3	10	15047	10	6	+487	6	8
Mysore	28596	7	7	29147	3	2	+550	11	7
Hassan	7396	9	7	7347	3	9	−49	5	10
Kadur	3210	11	4	3277	9	11	+66	14	7
Shemoga	3021	13	2	2126	1	5	−895	11	9
Chittaldroog	13380	1	9	13252	12	10	−127	4	11
Total	95975	5	7	97149	15	2	+1174	9	7
Civil & Military Station	2148	-	6	1401	8	8	−746	7	10

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Collections under Local cess on Date Joddy Rental

55. The collections under Local cess on Date Joddy Rental were Rs 89446-15-8, against Rs 81579-14-0 in the previous year as per particulars below:-

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
Bangalore	11620	6	1	16909	8	10	+5289	2	9
Kolar	7912	6	7	8133	10	3	+221	3	8
Tumkur	14247	12	3	14948	15	8	+701	3	5
Mysore	23698	2	6	25556	13	1	+1858	10	7
Hassan	6523	10	4	6748	11	.	+225	.	8
Kadur	3210	11	4	3211	8	6	+ .	13	2
Shemoga	2615	.	.	2069	2	5	−545	13	7
Chittaldroog	11751	12	11	11868	9	11	+116	13	.
Total	81579	14	-	89446	15	8	+7867	1	8
Civil & Military Station	2148	.	6	1401	8	8	−746	7	10

Gross collections under date Toddy Rental

56. The gross collections under date Toddy Rental including Local cess thereon, aggregated Rs 1450337-8-0 against Rs 1433946-6-6 in the previous year, as per details in the following table

Districts	1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
Bangalore	233721		9	230457	6	11	−3263	9	10
Kolar	134480	12	11	138244	10	7	+3763	13	8
Tumkur	243998	7	7	254119		16	+10120	9	3
Mysore	409980	4	8	424084	7	3	+14104	2	7
Hassan	111479	5		114532	15		+3053	10	
Kadur	55690	13	9	54803	14	8	−886	15	1
Shemoga	44460	1	8	35059		1	−9401	1	7
Chittaldroog	200135	8	2	199036		8	−1099	7	6
Total	1433946	6	6	1450337	8		+16391	1	6
Civil & Military Station	36516	9	8	23826	2	10	−12690	6	10

Incidence of Date Toddy Revenue

57. The incidence of date Toddy Revenue per head of population was Rs 0-4-11 against Rs 0-4-8 in the previous year as per undermentioned details :—

Districts	Population	Incidence 1893-94 Rs	As	P	1894-95 Rs	As	P
Bangalore	702913		4	8		4	6
Kolar	591030		3	8		3	9
Tumkur	580786		6	9		7	
Mysore	1181814		5	7		5	9
Hassan	574952		3	6		3	7
Kadur	330063		2	8		2	6
Shemoga	527981		1	4		1	1
Chittaldroog	413984		7	8		7	8
Total	4843523		4	8		4	11
Compared with Civil & Military Station	100081		5	9		3	2

Comparison of incidence of arrack Revenue with that of date Toddy

58. The following statement exhibits the incidence of arrack Revenue as compared with that of date Toddy Revenue, and also the incidence of both arrack and Toddy Revenue combined:—

Districts	Population	Total arrack Revenue including local cess Rs As P	Total date Toddy Revenue including local cess Rs As P	Incidence of Arrack Revenue Rs As P	Incidence of date Toddy Revenue Rs As P	Incidence of Arrack & date Toddy Revenue combined Rs As P
Bangalore city	80285	286362 14 7	24773 13 2	3 8 8	4	3 12 8
Rest of Bangalore District	622628	323772 8 3	205883 9 9	8 3	4 9	13
Kolar Gold Fields	13182	23546		17 13 9		
Rest of Kolar District	577848	195868 10	138244 10 7	5 5	3 9	11
Tumkur	580786	57818 12 3	25411 9 10	1 4	7	8 4
Mysore Town	74048	12148 15 7		1 10 2		
Rest of Mysore District	1107766	84699 2 9	42408 4 7 3	1 2	5 9	8 9
Hassan	514952	119878 12 2	11453 2 15	3 8	3 7	7 3
Kadur	330063	24990 3 10	5480 3 14 8	12 1	2 6	14 7
Shemoga	527981	181806 6 5	3505 9 1	5 6	1 1	6 7
Chittaldroog	413984	34222 12 5	19903 6 8	1 1	7 8	8 9
Total	4843523	1890949 15 3	1450337 8	6 3	4 11	11 2
Total compared with Civil & Military Station	1000 81	430263	23826 2 10	1 7 11	3 2	1 11 1

Demand under Bagni Toddy Rental

59. The demands under Bagni Toddy Rental including the arrears of previous years amounted to Rs 13854-3-0 against Rs 11848-2-10 in the previous year as per particulars below:—

Districts	1893–94 Rental Rs As P	Local cess Rs As P	Total Rs As P	1894–95 Rental Rs As P	Local cess Rs As P	Total Rs As P	Difference
Hassan	2239 6	212 1	2451 7	1659 10 3	174 10	1834 4 3	-617 2 9
Kadur	1935 2 2	120 11 11	2055 14 1	1602 10 5	100 4 1	1702 14 6	-352 15 7
Shemoga	6909 9	43 13	7340 13 9	9734 8 2	612 8 1	10349 3	+3008 2 6
Total	11083 8 11	764 9 11	11848 2 10	12996 12 10	887 6 2	13884 3	+2036 2

Collections under Bagni Toddy Rental

60. The collections under Bagni Toddy Rental amounted to Rs 13622-1-10 against Rs 10791-5-9 in the previous year, as per following details:-

Districts	1893-94 Rental Rs	As	P	Local cess Rs	As	P	Total Rs	As	P	1894-95 Rental Rs	As	P	Local cess Rs	As	P	Total Rs	As	P	Difference Rs	As	P
Hassan	2200	9	6	107	9	2	2308	2	8	1643	4	2	122	6	5	1765	10	7	-142	8	1
Kadur	1714	9	6	106	14	6	1821	8	-	1593	4	2	100	7	-	1693	11	2	-127	12	10
Shemoga	6277	2	9	384	8	4	6661	11	1	9594	10	5	578	1	8	10172	12	1	+3311	1	-
Total	10192	5	9	599	-	-	10791	5	9	12831	2	9	800	15	1	13632	1	10	+2840	12	1
	9			4	11		4	11		4	11		4	11		4	11		4	11	

Chapter III - Drugs.

Section 1- Ganja

Cultivation of Ganja hemp

61. Ganja hemp was cultivated on a piece of land measuring half an acre in the Shikarpur Taluk in the Shemoga District. The quantity of Ganja produced in it was only 10 seers but it was found to be unfit for consumption. No ryot in this Province apparently knows how to raise proper Ganja. Consequently the whole of the drug required for consumption in the Province was imported from the Madras Presidency

Import of Ganja

62. The quantity of Ganja imported by the Government Contractors into the Province, excluding the Civil and Military Station of Bangalore, amounted to 1536 maunds and 37 seers, against

against 1538 Maunds and 22 Seers in the previous year, as per particulars below:—

Place from which imported	1893-94 Mds	S	1894-95 Mds	S
Coconada	542	22	1149	27½
Vellore	996		387	9½
Total	1538	22	1536	37

Wholesale shops } 63. The Government Contractors as wholesale vendors establish 64 wholesale shops for the convenience of retail Vendors, against 62 in the previous year as per following particulars:—

Districts	1893-94	1894-95
Bangalore	13	13
Kolar	10	11
Tumkur	6	7
Mysore	8	9
Hassan	5	4
Kadur	7	7
Shemoga	8	8
Chittaldroog	5	5
Total	62	64

Retail shops } 64. The retail shops opened to meet the wants of the consumers numbered 145 against 133 in the previous year

year, as per particulars below:—

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Districts	1893-94	1894-95
Bangalore city	4	3
Rest of Bangalore District	21	22
Kolar	20	19
Tumkur	17	22
Mysore Town	7	4
Rest of Mysore District	17	21
Hassan	8	11
Kadur	12	12
Shemoga	20	22
Chittaldroog	7	9
Total	133	145

The increase in the number of shops was due to additional shops having been opened to meet public demand and to suppress illicit cultivation of the ganja plant.

Ratio of population for each shop } 65. The ratio of population for each shop was 33403 against 36417 in the previous year, as per following particulars:—

Districts	Population	Population per Shop	
		1893-94	1894-95
Bangalore city	80285	20071	26762
Rest of Bangalore District	622628	29649	28301
Kolar	591030	29551	31107
Tumkur	580786	34164	26399
Mysore Town	74048	10578	18512
Rest of Mysore District	1107766	65162	52755
Hassan	514952	64369	46814
Kadur	330063	27505	27505
Shemoga	527981	26399	23999
Chittaldroog	413984	59140	45998
Total	4843523	36417	33403

Consumption of Ganja

66. The total consumption of Ganja and Majum amounted to 59968 Seers and 6 tolas, against 48099 Seers and 12 tolas in the previous year, as per details in the subjoined table:

District	Ganja				Majum				Total			
	1893-94		1894-95		1893-94		1894-95		1893-94		1894-95	
	S.	T.	S.	T.	S.	T.	S.	T.	S.	T.	S.	T.
Bangalore city	4660	.	4880	.	85	.	65	.	4745	.	4945	.
Rest of Bangalore Dist.	4859	.	5701	.	44	.	42	.	4903	.	5743	.
Kolar	5388	.	5967	.	211	.	272	.	5599	.	6239	.
Tumkur	4358	12	5632	6	.	.	.	.	4358	12	5632	6
Mysore Town	6929	6	8040	.	605	.	560	.	7534	6	8600	.
Rest of Mysore Dist.	4377	18	5338	.	34	.	22	.	4411	18	5360	.
Hassan	3111	.	4228	.	.	.	.	.	3111	.	4228	.
Kadur	6280	.	7820	.	5	.	.	.	6285	.	7820	.
Shemoga	6205	.	8930	.	127	.	72	.	6332	.	9002	.
Chittaldroog	1020	.	2199	.	.	.	.	.	1020	.	2199	.
Total	46988	12	58935	6	1111	.	1033	.	48099	12	59968	6

Among other causes of increased consumption may be ascribed the suppression of clandestine cultivation of Ganja and the prevention, in a great measure of the importation of contraband Ganja.

Incidence of Ganja consumption per head of population

67. The incidence of consumption of Ganja and Majum per head of the total population of the Province excluding the civil and military Station of Bangalore was .29 tola.

Rates of Duty and Wholesale & Retail prices

68. The prescribed rates of duty payable to Government on wholesale vend, and wholesale and Retail prices of Ganja & Majum were as per particulars below:—

	For Ganja per Seer of 24 tolas	For majum per seer of 2 tolas
	Rs. As. P	Rs. As.
Duty including local cess on wholesale vend	0 — 6 — 0	— 0 — 2
Wholesale price	— 0 — 10 — 0	— 0 — 4
Retail price	— 0 — 13 — 0	— 0 — 6

Rates of Retail License fees.

69. The following rates of License fees for Retail Shops were prescribed by Government in Proceedings No. 4489—98 R. Fn. 176-92 dated 9th September 1894:—

	Rate of fee per mensem
	Rs. As. P
1st class shops with an income of Rs 29 and more per mensem	10 — 0 — 0
2nd class with an income of Rs 20 and more per mensem	5 — 0 — 0
3rd class with an income of Rs 10 and more per mensem	2 — 0 — 0
4th class with an income of less than Rs 10	2 — 0

The above fees are payable quarterly in advance.

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Collections under Ganja Revenue } 70 The collections under Ganja Revenue aggregated Rs 24229-5-2 against Rs 18844-11-9 in the previous year as per following particulars:-

Districts	1893-94									1894-95									Difference		
	State Revenue including license fees			Local cess			Total			State Revenue including license fees			Local cess			Total					
	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P
Bangalore	2762	12	1	162	6	9	2925	2	10	3223	15	2	185	3	7	3409	2	9	483	15	11
Kolar	2697	11	6	167	5	9	2845	1	3	3426	8	8	193	10	4	3620	3	.	775	1	9
Tumkur	2144	4	5	134	.	3	2278	4	8	2943	2	3	182	12	6	3125	14	9	847	10	1
Mysore	1194	1	11	69	1	1	1263	3	.	1586	2	11	81	12	2	1667	15	1	404	12	1
Hassan	1185	.	6	74	1	.	1259	1	6	1859	1	4	115	7	2	1974	8	6	715	7	.
Kadur	3343	14	7	208	15	11	3552	14	6	3676	2	1	227	14	2	3904	3	.	351	1	9
Shemoga	3928	7	1	230	7	2	4158	14	3	4983	15	7	291	5	3	5275	4	10	1116	6	7
Chittaldroog	529	.	8	33	1	1	562	1	9	1178	9	6	73	10	6	1252	4	.	690	2	3
Total	17765	4	9	1079	7	.	18844	11	9	22877	9	6	1351	11	8	24229	5	2	5384	9	5

The increase of Revenue was due partly to increased consumption of Ganja and partly to the levy of license fees in accordance with the revised scale sanctioned in Government Proceedings No. 4489-98 dated 9th September 1894. R. Fr 176-92

Section II - Opium

Retail opium shops and population per shop } 71. The retail shops numbered 87 against 67 in the previous year; and the population for each shop was 55672 against

against 72291 in the previous year as per following particulars:—

Districts	Population	No of shops		Population per shop	
		1893-94	1894-95	1893-94	1894-95
Bangalore city	80285	4	3	20071	26761
Rest of Bangalore District	622628	9	9	69181	69181
Kolar	591030	9	10	65670	59103
Tumkur	580786	6	16	96798	36299
Mysore town	74048	5	4	14810	18512
Rest of Mysore District	1107766	13	17	85213	65162
Hassan	574952	5	9	102990	57217
Kadur	330063	8	8	41258	41258
Shemoga	527981	5	6	105596	87996
Chittaldroog	413984	3	5	137995	82797
Total	4843523	67	87	72291	55672

The increase in the number of shops was due to the opening of additional shops to meet the wants of the public

Consumption of opium

72. The following table exhibits the consumption of opium as compared with the previous year

Districts	1893-94		1894-95		difference	
	S.	T.	S.	T.	S.	T.
Bangalore city	561		579 15/16		+ 18	15/16
Rest of Bangalore District	253	3/16	253 9/16		+ 0	6/16
Kolar	396	6/16	517 15/16	196/16	+121	13 6/16
Tumkur	152	6/16	155	218/16	+ 3	15 1/2
Mysore Town	627	12/16	638	16 10/16	+11	4 10/16
Rest of Mysore District	438	153/16	424	18 2/16	−13	21 14/16
Hassan	187	4/16 23/16	194	16 10/16	+ 6	17 10/16
Kadur	404	18/16	416	23 12/16	+12	5 3/4
Shemoga	175		188	2 8/16	+ 13	2 1/2
Chittaldroog	40	11/4	59	2/16	+ 18	14 3/4
Total	3236	23/16	3429	1/2	+192	1 1/2

Incidence of Opium consumption 73. The incidence of opium consumption per head of the total population of the Province excluding the civil & military Station of Bangalore, was .01 tola.

Retail License Fees 74. The following rates of License fees for Retail shops were prescribed by Government in Proceedings No. 5249, dated 27th June 1894:-

	Rate of License fee per measem Rs. As. P.
1st class shops selling 10 2/3 seers or more of opium per month	10 — 0 — 0
2nd class selling 8 seers or more per month	3 — 0 — 0
3rd Class selling 4 4/15 seers — do —	0 — 8 — 0
4th Class — do — less than 4 4/15 — do —	Nil

The above fees are payable quarterly in advance.

Opium Revenue 75. The total opium Revenue aggregated Rs 33438-6-1 against Rs 30821-5-9 in the previous year as per following particulars.

Districts	1893-94 Sale proceeds of Opium in Treasuries Rs	As	P	License fees Rs	As	P	Total Rs	As	P	1894-95 Sale proceeds of Opium in Treasuries Rs	As	P	License fees Rs	As	P	Total Rs	As	P	Increase Rs	As	P
Bangalore	7632	6	9	32	7	-	7664	13	9	7860	2	6	232	8	-	8092	10	6	427	12	9
Kolar	3714	13	6	37	-	-	3751	13	6	4941	15	2	100	8	-	5042	7	2	1290	9	8
Tumkur	1427	5	6	27	-	-	1454	5	6	1459	12	3	11	-	-	1470	12	3	16	6	9
Mysore	9995	5	-	189	6	5	10184	10	5	9901	14	1	527	1	2	10428	15	3	244	4	10
Hassan	1762	1	9	31	8	-	1793	9	9	1906	7	11	41	-	-	1947	7	11	153	14	2
Kadur	3794	8	6	88	8	-	3883	-	6	3868	5	9	136	-	-	4004	5	9	121	5	3
Shemoga	1640	10	-	53	-	-	1693	10	-	1764	7	3	98	8	-	1862	15	3	169	5	3
Chittaldroog	379	6	4	16	-	-	395	6	4	581	4	-	7	8	-	588	12	-	193	5	8
Total	30346	9	4	474	12	5	30821	5	9	32284	4	11	1154	1	2	33438	6	1	2617	-	4

Incidence of Opium Revenue

76. The incidence of Opium Revenue per head of the total population of the Province, excluding the civil & Military Station of Bangalore was 1·3 pies against 1·01 pies in the previous year.

Chapter IV - Miscellaneous

Collections under Miscellaneous Revenue

77. The collections under all items of "Miscellaneous Revenue" and "Interest" amounted to Rs 10876-15-0, and 2775-1-5, respectively, against Rs 8488-14-1 & 4002-11-9, in the previous year, as per following details:-

Districts	1893-94						1894-95					
	Excise miscellaneous			Interest			Excise miscellaneous			Interest		
	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P
Bangalore	150	1	3	441	5	1	3823	10	2	298	7	2
Kolar	21	4	.	231	14	3	53	14	.	233	6	6
Tumkur	32	1	6	329	8	5	85	13	6	183	10	9
Mysore	43	8	.	172	8	4	34	9	.	1066	11	7
Hassan	10	4	4	317	15	1	24	13	1	134	.	2
Kadur	86	3	.	79	9	2	63	2	10	48	11	5
Shemoga	95	3	1	200	12	1	78	10	2	91	11	6
Chittaldroog	211	1	2	710	3	4	137	15	7	718	6	5
Huzur Treasury	7839	3	9	.	.	.	6572	6	8	.	.	.
Total	8488	14	1	4002	11	9	10876	15	.	2775	1	5

The interest on the arrears of Excise Rentals is not shown separately under "Excise Revenue"

in

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in the financial accounts of the Bovine but is credited under the head "XVIII - Interest on arrears of General Revenue". Nevertheless with a view to show what amount of interest was collected on account of the arrears of Excise Rental, it is exhibited in the foregoing table.

Chapter V Financial Results.

Gross Receipts 78. The gross receipts under all Excise heads, aggregated Rs 3425827-8-1 against Rs 3221210-11-1 in the previous year, as per particulars below:—

Heads of Receipts	1893-94 Rs	As	P	1894-95 Rs	As	P	Increase Rs	As	P	Decrease Rs	As	P
Arrack { Revenue proper	1624089	7	8	1790670	-	2	166580	8	6			
Arrack { local cess	91691	13	10	100279	15	1	8588	1	3			
Arrack Total	1715781	5	6	1890949	15	3	175168	9	9			
Date Toddy { Revenue proper	1352366	8	6	1360890	8	4	8523	15	10			
Date Toddy { local cess	81579	14	-	89446	15	8	7867	1	8			
Date Toddy Total	1433946	6	6	1450337	8	-	16391	1	6			
Bagru Toddy { Revenue proper	10192	5	9	12831	2	9	2638	13	-			
Bagru Toddy { local cess	599	-	-	800	15	1	201	15	1			
Bagru Toddy Total	10791	5	9	13632	1	10	2840	12	1			
Country Beer	839	1	9	638	4	9				200	13	-
Foreign liquors	1697	8	-	1725	-	-	27	8	-			
Ganja { Revenue proper	17765	4	9	22877	9	6	5112	4	9			
Ganja { local cess	1079	7	-	1357	11	8	272	4	8			
Ganja Total	18844	11	9	24229	5	2	5384	9	5			
Opium	30821	5	9	33438	6	1	2617	-	4			
Miscellaneous	8488	14	1	10876	15	-	2388	-	11			
Grand Total	3221210	11	1	3425827	8	1	204616	13	-			
Increase							204616	13	-			

* military station of Bangalore

The

The above Statement shows that there was an increase under all heads except Country Beer. The first item which claims attention is arrack, under which a large increase of Rs 1,75,168-9-9 was realized, and the next item is Date Toddy which gave an increase of Rs 16,391-1-6

Incidence of total Excise Revenue } 79. The incidence of total Excise Revenue per head of population was Rs 0-11-1 against Rs 0-10-7 in the previous year, as per undermentioned details:-

Districts	Population	Total Excise Revenue 1893-94 Rs	As	P	Total Excise Revenue 1894-95 Rs	As	P	Incidence 1893-94 Rs	As	P	Incidence 1894-95 Rs	As	P
Bangalore excluding Civil & Military Station	702913	797642	4	5	863449	7		1	2	2	1	3	7
Kolar	591030	531968	3	11	578649	3	7		14	5		15	8
Tumkur	580786	305531	5	9	316695	6	7		8	4		8	8
Mysore	1181814	609321	10	9	642514		11		8	3		8	7
Hassan	514952	222205		7	240274	3	3		6	10		7	5
Kadur	330063	289778	9	4	314652	12	8		14			15	3
Shemoga	527981	231326	12	9	234355		10		7			7	1
Chittaldroog	413984	233436	11	7	235237	12	8		9			9	1
Total	4843523	3221210	11	1	3425827	8	1		10	7		11	1

Expenditure } 80. The total expenditure under all heads aggregated Rs 213955-0-9 against Rs 264,392-12-3 in the previous year as per particulars annexed below:-

No.	Items	1893-94 Rs	As	P	1894-95 Rs	As	P	Difference Rs	As	P
1	Pay of Excise Commissioner	10200	.	.	10200	.	.			
2	Fixed Travelling allowance of do	900	.	.	900	.	.			
3	Pay of Assistant to Excise Commissioner	5233	5	4	6000	.	.			
4	Pay of Special Assistant Commissioner	6440	.	.	480	.	.			
5	Head Quarters Establishment	15234	1	2	12006	6	2			
6	——— District ——— do	1856	10	8	3818	2	1			
7	Executive Staff (General)	15467	10	10	20859	10	10			
8	Detective Staff	12159	11	7	11788	4	4			
9	Contingencies	1511	8	2	1424	2	1			
10	Batta to officials not drawing fixed allowance	767	14	7	3078	4	4			
11	Instruments, furniture &c	8180	5	2	368	.	.			
12	Bonus to officials of the Excise department	4349	11	3	1073	5	4			
13	Travelling allowance	2723	11	8	.	.	.			
14	Payment to Civil & Military Station on account of its share of the Toddy Revenue	36516	9	5	23826	2	10			
15	Price of opium including wastage	12176	6	9	18164	12	11			X
16	Secret Service and rewards	93	10	.	50	4	4			
17	Establishment entertained in the Comptroller's office for auditing the accounts of the Excise department	700	.	.	Included in the Comptroller's Budget					
18	Temporary establishment	225	.	.	25	.	.			
19	Toddy ——— do ——— do	44206	13	4	49802	.	5			
20	——— do ——— Temporary establishment	458	6	5	40	.	.			
21	Contingencies of Toddy department	713	2	5	747	9	.			
22	Travelling allowances of do	880	7	.	1114	7	6			
23	Toddy Amani establishment	2593	12	1	3452	4	2			
24	——— do ——— Contingencies	23144	4	7	.	.	.			
25	Other items	80	5	.	1422	1	.			
26	Remuneration paid to Contractors for carrying liquor from Distillery to the Bonded depots	57579	4	10	43314	3	5			
	Total expenditure for the Province	264392	12	3	213955	.	9	50437	11	6

Surplus } 81. The total expenditure of Rs 2,13,955-0-9 being deducted from the gross Revenue, viz:- Rs 34,25,827-8-1, the Surplus of

of the year under report was Rs 32,1,872-7-4 as compared with Rs 29,56,817-14-10 of the previous year.

29/11 Chapter VI - Measures for the protection of Excise Revenue

Preventive and detective work } 82. The preventive and detective work was performed tolerably well. 297 cases against Excise Laws and Rules, affecting 392 persons were prosecuted before the magistracy, against 341 cases affecting 498 persons in the previous year. Annexed is a statement showing the general results for each District:-

Districts	years	Dilution of liquor			Illicit distillation			Smuggling of contraband liquor			Other offences			Total		
		No. of cases prosecuted	No. of persons concerned	No. of persons convicted	No. of cases prosecuted	No. of persons concerned	No. of persons convicted	No. of cases prosecuted	No. of persons concerned	No. of persons convicted	No. of cases prosecuted	No. of persons concerned	No. of persons convicted	No. of cases prosecuted	No. of persons concerned	No. of persons convicted
Bangalore	1893-94	3	3	3							24	32	26	27	35	29
	1894-95	3	3	2							22	25	22	25	28	24
Kolar	1893-94	4	6	4							22	33	27	26	39	31
	1894-95	10	11	10	1	3	3				33	42	33	44	56	46
Tumkur	1893-94	1	1	1							62	74	68	63	75	69
	1894-95										18	21	19	18	21	19
Mysore	1893-94	3	7	4							33	62	56	36	69	60
	1894-95	2	2	2							37	65	55	39	67	57
Hassan	1893-94	1	1	1							40	53	38	41	54	39
	1894-95	2	2	2	1	2					49	65	56	52	69	58
Kadur	1893-94	6	6	6	4	4	4	4	7	7	35	36	28	49	53	45
	1894-95	2	2	2	2	2	2	3	4	4	40	45	40	47	53	48
Shemoga	1893-94	6	6	6	8	19	17	1	1	1	57	103	96	72	129	120
	1894-95	7	7	7	9	20	19	2	2	2	38	44	40	56	73	68
Chittaldroog	1893-94										27	44	41	27	44	41
	1894-95										16	25	24	16	25	24
Total	1893-94	24	30	25	12	23	21	5	8	8	300	437	380	341	498	434
	1894-95	26	27	25	13	27	24	5	6	6	253	332	289	297	392	344

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Particulars of cases of illicit distillation & smuggling of contraband liquor.

83. The particulars of the 13 cases of illicit distillation and 5 cases of smuggling of contraband liquors, referred to in the last preceding Statement, are as follows:-

(1) Police Dafadar Ghouse Khan of the Malur Taluk, who has been invested with the powers of Excise officer under the Excise Act, apprehended three persons at Doddamale village in the Malur Taluk for having illicitly manufactured arrack in May 1895. The District Magistrate tried the case and Sentenced the 1st prisoner to two months rigorous imprisonment and to pay a fine of Rs 50, and the 2nd and 3rd prisoners to 20 days rigorous imprisonment and to pay a fine of Rs 15 each. The District Magistrate ordered the grant of a reward of Rs 40 to be paid to the following persons through whose prompt action the case was detected:-

Hoonappa, informant	Rs 20
Ghouse Khan, Police Dafadar	" 10
Two Police Constables at Rs 5 each	" 10
Rs	40

(2) Detective Assistant Supervisor Aiman prosecuted two persons of Arsikere on a charge of having illegally

illegally distilled arrack from toddy at Kurubarahalli in the Arsikere taluk, in December 1894. The taluk magistrate fined the 1st accused Rs 20/- and the 2d accused Rs 10/-; but on appeal the district magistrate acquitted them of the charge and refunded the fines.

(3) Detective Assistant Supervisor, Mascarenhas, prosecuted two persons before the Taluk magistrate Shikarpur, on a charge of having illegally manufactured Arrack at Baswanahalli Shikarpur Taluk, in September 1894. Both the accused were convicted and sentenced to undergo rigorous imprisonment for 7 days and to pay a fine of Rs 3/- each.

(4) Detective Assistant Supervisor, Syed Abdul Karim, charged a Lambani with having clandestinely manufactured Arrack at Aradha-tadalu Lambani Thanda, on 30th October 1894. The accused was convicted by the 1st class magistrate, Shemoga, and sentenced to pay a fine of Rs 50 in default to suffer one month's rigorous imprisonment.

(5) Detective Assistant Supervisor, Syed Abdul Karim, detected another illicit distillation case at Aratodalu Lambani Thanda Shemoga

Shemoga Taluk, on 31st October 1894. Three Lambanies were concerned in it. They were placed before the 1st class magistrate, Shemoga, who convicted them and sentenced the 1st prisoner to suffer rigorous imprisonment for one month and the remaining two prisoners to pay a fine of Rs 10 each.

(6) Detective Assistant Supervisor Guru Row, charged a Lambani with having carried on distillation of arrack at Dounder Ghatta Thanda, Chennagiri Taluk, on 5th October 1894. The accused was sentenced by the Amildar-Magistrate of Chennagiri to pay a fine of Rs 50/-.

(7) On the information given by the Tulwar, Hortagere Shikarpur Taluk, two persons were prosecuted for having illicitly distilled Arrack at Hortagere on 26th November 1894. Both the accused were found guilty and sentenced by the Taluk Magistrate to pay a fine of Rs 30 and 10 respectively and a reward of Rs 10 was ordered to be paid to the Tulwar.

(8) On 5th November 1894, Detective Assistant Supervisor Mascarenhas received information of illicit distillation

distillation of arrack at Hirejamboor, Shikarpur Taluk. On Searching the houses of three Suspected persons the instruments and vessels of distillation, together with 3½ bottles of arrack (22°U.P.) were found. The accused were placed before the Taluk Magistrate, Shikarpur, who sentenced the 1st and 3rd accused to suffer one month's rigorous imprisonment and to pay a fine of Rs 40, each, and acquitted the 2d accused.

9) On the information given by the Patel of Badvanahalli, Shikarpur Taluk, two persons were prosecuted on a charge of illegally manufacturing arrack, in April 1895. The 1st Class Magistrate, Shemoga, Sentenced them to Suffer rigorous imprisonment for one month, and to pay a fine of Rs 3 each. A reward of Rs 6/- was ordered to be paid to the Patel.

(10) On 9th April 1895, Detective Assistant Supervisor Aimen found a Lambani illegally manufacturing arrack at Gowdanaikenhalli, Shemoga Taluk. He was placed before the Taluk Magistrate, who sentenced him to pay a fine of

of Rs 10 or in default to suffer 5 days simple imprisonment.

(11) On 10th June 1895, the Police Station House officer at Shikarpur received information that five persons were carrying on illicit manufacture of arrack at Uduguni Shikarpur Taluk, and apprehended the accused and placed them before the Taluk Magistrate, who sentenced the 1st accused to pay a fine of Rs 30/- and each of the other accused to suffer rigorous imprisonment for 30 days.

(12) On 23rd August 1894, Detective Assistant Supervisor Gulam Mahamad apprehended a Lambani for illicitly manufacturing arrack in the Boppurgi Estate, Hoppa Taluk. Three bottles full of arrack, together with the apparatus used in distillation, were seized. The accused was found guilty by the Hoppa Taluk Magistrate and sentenced to suffer rigorous imprisonment for 30 days.

(13)

(13) On 26th May 1895 Detective Assistant Supervisor Ranganatha Moodly apprehended a person for having illegally distilled arrack at Ayerahally Tarikere Taluk. The accused was placed before the Taluk Magistrate, Tarikere who Sentenced him to pay a fine of Rs40 or in default of payment to undergo 15 days Simple imprisonment.

(1) The Police Station House officer of Shirthahalli apprehended one Sidda in August 1894, while importing a bottle of Arrack from British Territory. The accused was placed before the Taluk magistrate of Shirthahally, who found him guilty and Sentenced him to pay a fine of one rupee.

(2) Detective Assistant Supervisor, Madan Singh, found one Venkata of Beder caste, bringing 4 drams of arrack from Her Majesty's Territory, on 3rd November 1894. The Strength of the arrack was 35° under Proof. The accused

was

was Sentenced by the Nagar Taluk magistrate to pay a fine of Rs 15/-

(3) The Police found one Ameer, bringing 8 drams of arrack from South Canara into the Mysore Province. The accused was placed before Moodigere Taluk magistrate who Sentenced the accused to undergo 5 days rigorous imprisonment.

(4) The Police found one Guru Nunja importing 8 drams of arrack into the Mysore Territory from Her Majesty's Territory on 26th November 1894. The accused was placed before the Taluk magistrate of Moodigere, who Sentenced him to undergo 5 days rigorous imprisonment.

(5) Mr. Hayes, Excise Assistant Supervisor, found 2 persons importing 40 drams of arrack each, from South Canara, on the 25th February 1895. The accused were placed before the Taluk magistrate who Sentenced them to pay a fine of Rs 25 each.

Fines inflicted by magistracy } 84. The fines inflicted by

by the Magistracy under Excise Laws during the year under report amounted to Rs 2048-2-0, of which Rs 7 were ordered to be paid by them as rewards to the Government officials through whose exertions the cases concerned were detected

Departmental Rewards. 85. The following departmental rewards were paid during the year :-

Amounts. Rs. As. P	To whom paid	For what purpose paid
3 — 0 — 0	Munavar Kan, Octroi Peon	For having furnished information in a case of illegal possession of Ganja.
2 — 0 — 0	Abdul Razak, Octroi Peon	do — do — do
20 — 0 — 0	Rajoo Moodly, Acting Detective Assistant Supervisor	For having detected a case of illicit importation of arrack from South Canara
7 — 0 — 0	Syed Sadalli, Police Constable	For having detected a case of illicit importation of arrack from British Territory.

Chapter VII - General

Certain defects in the present Excise System. 86. The following defects

defects in the present Excise System have to be rectified:—

(1) At present there are two Separate supervising establishments, one for arrack & Drugs, and another exclusive for Date Toddy. The members of both the Establishments being, however, appointed as Excise officers under the provisions of the Excise Act, they are in virtue of their office bound to perform their duties in connection with all Kinds of country Spirits and country fermented liquors, Foreign liquors and Drugs But as, under the existing arrangements they are confined to their respective branches, the work is not satisfactorily performed. It is of the utmost importance that close, intelligent and frequent Supervision should be exercised over the Depôts of all descriptions and Date groves. But at present the executive establishment being divided the Supervision is far from being sufficient. Therefore the amalgamation of the two establishments into one "Inspection Staff", which is urgently called for, has been recommended to Government.

(2) The extra Shroffs who have been appointed

appointed for the convenience of the "Separate arrack Shopkeepers" in the towns of Bangalore and Mysore and Kolar Gold Fields to receive Still-head duty from them daily at all hours of the day, do not belong to the permanent Government establishment, and their cost is borne by the "Separate Shopkeepers". These Shroffs' duties being connected with transactions of large sums of money, it is desirable that they should be transferred to the permanent scale, the cost being borne by Government. A proposition has been submitted to Government on the subject.

It has been found from experience that under the present system of farming the Vend of Date Toddy, it is not possible to prevent altogether the overworking of date trees and the tapping of immature trees: and that therefore the date groves are deteriorating in most parts of the Province. The system which seems to be best adapted for protecting them

from

from destruction, is the "Tree tax" system which has been for the same reason, introduced with great success into most of the districts of the Madras Presidency. Under this system, the trees fit for tapping will be marked by Excise officers, and only such marked trees will be taxed and licensed for the manufacture of Toddy. Some extra establishment will be required for marking and Superviding the tapping of the trees, but the cost of such establishment will be more than counterbalanced not only by the additional revenue which will be derived from the Tree-tax, as has been the case in the Madras Presidency; but also by the prevention imposed on the tapping of immature trees.

General Remarks } 87(1) The thanks of the Excise Commissioner are due to his Assistant Mr. Dawe, for having efficiently supervised the Government Central Distillery and Bonded depôts, and the work of the Executive staff; and for having brought to notice certain irregularities connected

with

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with Rung wastage" in Bonded depots, whereupon detailed instructions were issued by the Excise Commissioner in view to prevent such irregularities in future.

(2) The relations between the Excise officers and those of other departments, such as the Police and Octroi have been good. Certain powers of Excise officers under the Excise and Opium Acts have been conferred on the members of the Police and Octroi departments. Several members of the Police and Octroi departments at Bangalore, and of the Police in Shemoga and Kadur Districts, detected some cases under Excise Laws. No complaints of vexatious proceedings under Excise Laws on the part of Government Servants, have been received

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(3) The good work done by the Detective Assistant Supervisors is detailed in para 83 above. The members of the general staff also on the whole did their work with sufficient zeal and energy. Those deserving of special notice are:—

10 cases at a cost of 11,788 Rs

Mr. M. Pereira, Head Supervisor
Mr. Rozario, Distillery Officer, Mr. Cullis Assistant Supervisor, Mysore District, Assistant Supervisors Rajendram Pillay & Padamunia Pillay Bangalore

Bangalore District; Assistant Supervisors Prakasam Naidu and Syed Abbas Khan, Kolar District; Assistant Supervisor Rungish Naidu Tumkur District; Mr. Hayes, Assistant Supervisor, Kadur District; Narayan-samy Moodly, Toddy Daroga, Chittaldroog District; Mr. Lovery, Assistant Supervisor, Chittaldroog District; Sreekuntiah Toddy Daroga, Kadur District; and Chakrapany Moodaliar, Toddy Daroga, Shemoga District

(4) The Subordinates of the Excise Commissioner's office worked with activity, energy and zeal. In consideration of the excellent work, varied experience and general attainments of Sheristadar Venkata Rungaiengar, he has been recommended to government to be raised to the grade of an Assistant Commissioner.

Statistics } 88. The following usual Statements are hereto appended:—

(1) Demand, Collection and Balance Statement of Excise Revenue, No. 6.

(2) Demand, Collection and Balance Statement of local cess on Excise Revenue, No. 6 A.

(3) Statement of Revenue derived from duty upon the consumption of Spirits, fermented liquors and Ga

(4) Statement of Revenue derived from duty on the consumption of Spirits.

(5) Statement of Revenue derived from duty upon the consumption of Foreign Spirits imported from abroad.

(6) Statement of Revenue derived from duty on consumption of Country Spirits.

(7) Statement of materials from which country Spirit is distilled

(8) Statement of Revenue derived from wine, Beer and Fermented liquors.

(9) Statement of Revenue derived from opium and preparations of opium, such as madath

(10) Statement of Revenue derived from Ganja and its preparation

S Ricketts
Excise Commissioner
in Mysore

B.P.

Salvar particulars of Balance. ಬಾಕಿಯ ಸಾಲ್ವಾರ್ ತಪ್ಪಿಲೆ.

For the year 189 —9 ೧೪ ವರುಷದ ಬಾಬತು.	For the year 189 —9 ವರುಷದ ಬಾಬತು	For the year 189 —9 ವರುಷದ ಬಾಬತು	For the year 189 —9 ವರುಷದ ಬಾಬತು	For the current year 189 —95 ಸಾಲ್ಮಜಕೂರ್ ಬಾ॥	Total. ಜುಮ	REMARKS. ಪರಾ.
35	36	37	38	39	40	
		387 10	571 29	267 09	1227 16	
		578 84	28 19	6	607 1	
				4 26	4 26	
		858 84	342 56	2095 63	3296 41	
2155		356 48	166 40	605 35	650 24	
				82 65	82 65	
				65 46	65 46	
	3 4	48 30	641 -11	586 -11	1278 98	
2155	3 4	2229 32	1749 99	3207 29	7212 31	

DEPUTY COMMISSIONER'S OFFICE,
Bangalore DISTRICT.
Dated 14th September 1895

Beer ...
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L Ricketts
Signature. Deputy Commissioner District.

M.G.C.P.B.—8-8-94—800

Rev. Serial No. 6 A.]

Statement showing the Demand, Collection and Balance of Local Cess on Abkari Revenue in the ~~District~~ Province of Mysore for the ~~month of~~ year 1894— 189-

ಡಿಸ್ಟ್ರಿಕ್ಟ್‌ನಲ್ಲಿ ಆಬ್‌ಕಾರಿ ಹುಟ್ಟುವಳಿ ಮೇಲಿನ ಲೋಕಲ್ ಸೆಸ್ ಜಮಾ ವಸೂಲ್ ಬಾಕೀ ತೋರಿಸುವ ತಖ್ತಾ 189 ನೇ ಇಸವಿ ಮಾಹೇ ಬಾಬತು.

No. ಸಂಖ್ಯೆ.	Districts TALUK. ತಾಲ್ಲೂಕುಗಳು.	Opening balance at the beginning of the month. ಮಾಹೇ ಪುರು ಬಾಕಿ					
		Out of the amount merged in the arrack duty. ಸಾರಾಯಿ ಹಾಸಲ್ಲಿನ ಮಿಶ್ರಿತವಾಗಿರುವ ಮೊಬಲಗು.	Out of the amount merged in the ganja contract amount. ಗಾಂಜಾ ಇಜಾರೆಯಲ್ಲಿ ಮಿಶ್ರಿತವಾಗಿರುವ ಮೊಬಲಗು.	Out of the amount on toddy khists. ತೆಂದಿ ಖಿಸ್ತುಗಳ ಮೇಲೆ ಬರತಕ್ಕ ಮೊಬಲಗು.			Total. ಜುಮ್ಲಾ.
				Government farms. ಸರ್ಕಾರಿಗ ಎತ್ತಿಗೆ ಫಿಕ್ಕಾಗಳ ಬಗೆ.	Farms in inam villages. ಇನಾಂ ಗ್ರಾಮಗಳ ಗುತ್ತಿಗೆ ಫಿಕ್ಕಾಗಳ ಬಗೆ.	Total. ಜುಮ್ಲಾ.	
	2	3	4	5	6	7	8
	Bangalore			5493 6	61 14	5555 4	5555 4
2	Kolar			643 12	77 5	721 5	721 5
3	Tumkur			95 9	11 9	107 3	107 3
4	Mysore			4443 10	457 12	4894 12	4894 12
5	Hassan			858 16	14 13	944 10	944 10
6	Shimoga			B.F. 71 12			
				16 6		22 4	22 4
7	Kadur			B.F. 5 4			
				2 11		2 11	2 11
8	Chitaldrug			1582 7	18 11	1601 2	1601 2
9	Hunzer Treasury						
	Total ..			13210 11 77	636 4	13846 15	13846 15

For the difference in opening Balance against Mysore & Hassan Districts the same remarks given in Statement No. 6. apply here also.

Beer
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GOVERNMENT PRESS
1547
28 JAN 95

No: 6A

Provincial Abkari
Demand, Collection
and Balance
statement for the
Year 1894-95

Z

Retransmitted to Ex. Comm's
with No 95 17/95

thereof in the Mysore State for 1894-95.

Duty on Chairas	Bhang	Other preparations	Total	Fixed Duty Ganja	Charas	Bhang	Other preparations	Total	Quantity Sold Indian Maunds Ganja	Charas	Bhang	Other preparations (Opium)	Total	Total Revenue from Ganja	Charas	Bhang	Other preparations	Total	Incidence per head	Incidence per Retail license	Population	Remarks.
				Rs A P	Rs A P				Rs A P	Seers Lbs				Seers Lbs	Seers Lbs	Rs A P						
				226	3183 2 9				3182 2 9	1058				107	10688	3409 2 9						
				328 3	3292				3292	5967				272	6239	3620 3						
				18 8	3107 6 9				3107 6 9	5632 6					5632 6	3125 14 9						
				278	1389 15 1				1389 15 1	13578				582	14160	1667 15 1						
				12	1962 8 6				1962 8 6	4228					4228	1974 8 6						
				30	3874 3				3874 3	7820					7820	3904 3						
				322 12	4952 8 10				4952 8 10	8930				72	9002	5275 4 10						
					1252 4				1252 4	2199					2199	1252 4						
			1215 7		23013 14 2				23013 14 2	58936				1033	59968	24229 5 2				24229 5 2	9	33404
1	1	2	6		6	1	1	1	6	6	1	1		6	6	6	1	1	1	6		4

Sd/- Ricketts

Excise Commissioner

in Mysore.

From

To

The Superintendent
Govt: Press.

Dated 23/1/96

Despatched 24

Received

General No. 65-66

No. Ex: 203

Enclosure No. with Enclosure

Has the honour to request that ~~he~~ 250
enclosures viz:- Administration Report of the Excise Dept. for 94/95
may be printed and ~~transmitted~~ (with 3 interleaved)
~~number of~~ copies forwarded
to this office at an early date.
~~with three interleaved copies~~

By Order

23-1-96

Revenue Secretary.

26/1/96

To

The 1st Asst: to the Resident
in Mysore.

~~1-6-96~~
2

No: 10426 M 9
Desp: Revenue Sec 329

Sir,

I ~~have the honour~~ am directed to forward herewith 9 copies of the report on the Excise Administration of Mysore for the year 94-95.

I have &c

1/6/96
for Secretary

25/-
26/6/96

— Has the publication of the Report been ordered by 3rd Cl. 2
26/5/96
29/5/96 25/5/96